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WORLD IMPORT DUTIES AND OTHER ENTRY CHARGES ON POULTRY MEAT

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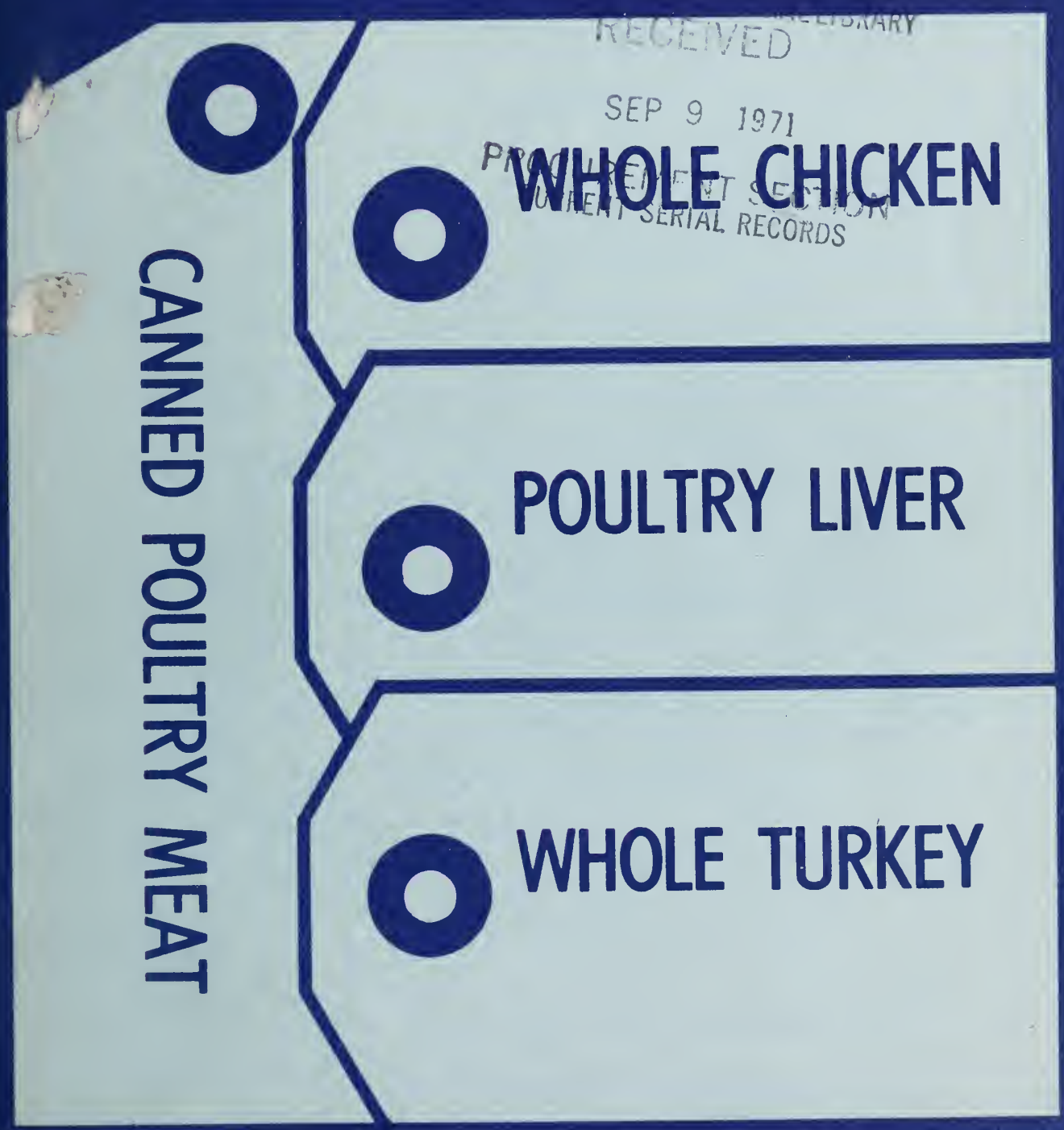

FOREIGN AGRICULTURE REPORT NO.133
U.S. DEPARTMENT OF AGRICULTURE
FOREIGN AGRICULTURAL SERVICE MAY 1971

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FOREWORD

U.S. poultry meat is being exported to 84 countries throughout the world, reflecting the United States continued leadership in poultry production technology, processing, and new-product research and development. This ascendancy has enabled the U.S. exporter to offer on the world market a wide variety of poultry products to satisfy consumer needs around the globe.

In shipping to the overseas markets, however, the exporter is faced with many different levels and types of import duties and charges. The data assembled in this report is intended to serve as a guide to those interested in marketing their poultry products overseas.

The authors wish to express their thanks to the many agricultural attaches who provided the up-to-date data that is summarized in this report. Without their help the compilation of this material would have been exceedingly difficult.

David R. Strobel, Director
Dairy and Poultry Division

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WORLD IMPORT DUTIES AND OTHER ENTRY CHARGES ON POULTRY MEAT

By

W. Bruce Silcox, John A. Williams, and
Richard L. Barnes[1]

INTRODUCTION

This study sets forth the import duties and other entry charges applied to poultry meat by 109 countries, 108 foreign countries,[2] and the United States.

Import duties are indicated as either "specific" or "ad valorem" or both. Consistent with trade practices, specific duties are expressed in terms of cents per pound as set forth in the respective country tariff schedules. Ad valorem duties and other charges were derived from the percentages stated in tariff schedules and ocean conference contract freight rates.

Foreign currency values were converted at the prevailing official rates of exchange as of March 31, 1970.

Although product values, duty rates, other charges, and currency values change, the total entry costs set forth herein will be helpful to potential exporters and others in determining relative access and trade prospects in specified countries.

---

[1] Dr. Silcox and Mr. Williams were formerly Marketing Specialists with the Dairy and Poultry Division, Foreign Agricultural Service. Dr. Silcox is now retired, and Mr. Williams is assigned as an Assistant Agricultural Attaché, American Embassy, The Hague. Mr. Barnes is a Marketing Specialist with the Dairy and Poultry Division, Foreign Agricultural Service.

[2] The term "countries" is used in a broad sense and designates colonies and protectorates, where applicable, as well as independent countries.

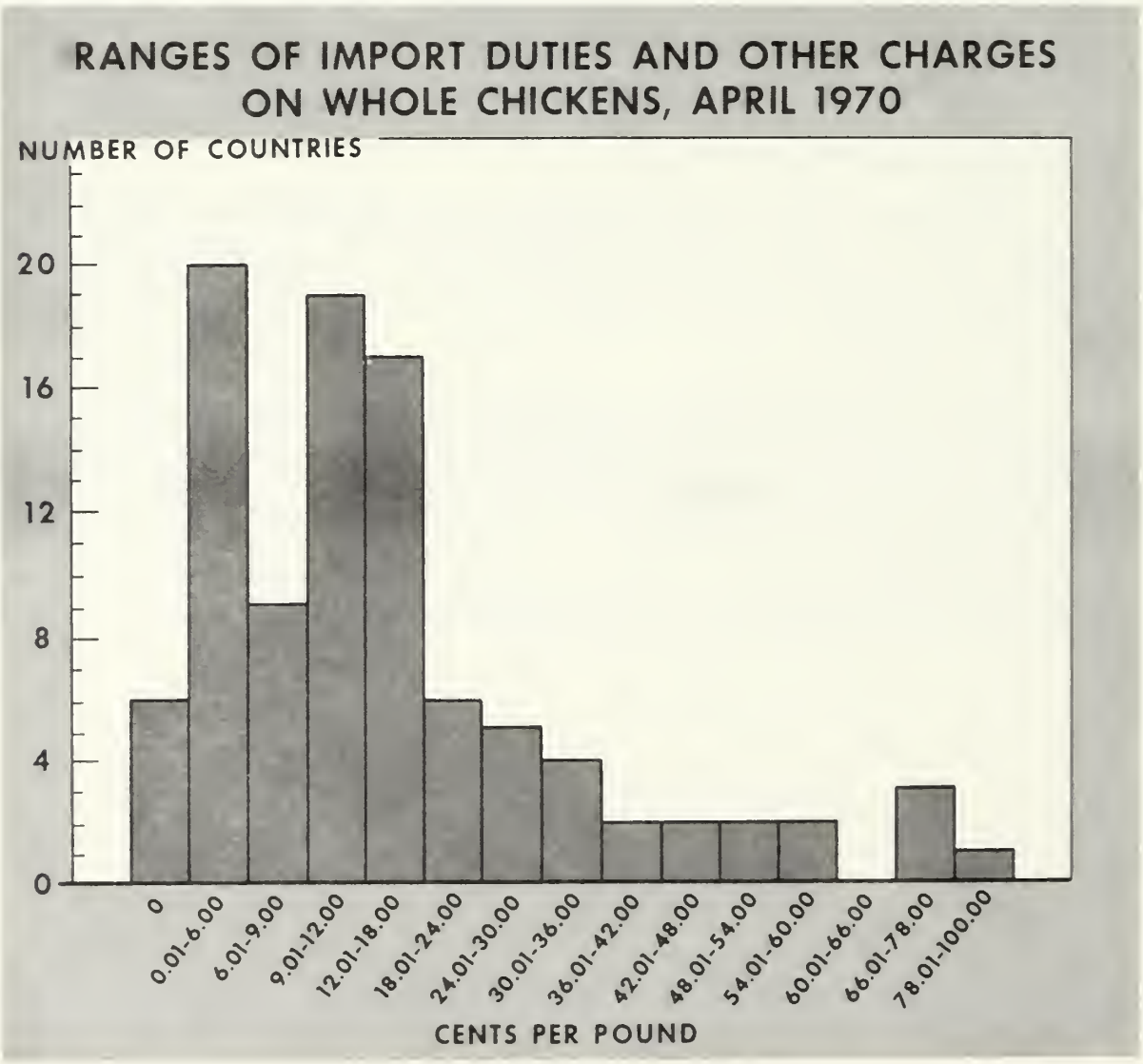
WHOLE CHICKEN

One-hundred-and-three of the 109 countries in the study applied import duties and/or other entry charges, or restricted the importation of whole chicken. The average combined charges for entry was 18.12 cents per pound.

The range in charges, including duties, was from 0.38 cents per pound in St. Lucia to 90.19 cents in Uruguay, where the import duty of 41.29 cents per pound plus other charges of 48.90 cents make the cost of entry prohibitive.

Other countries imposing relatively high entry costs were Burma, 76.96 cents per pound; South Vietnam, 71.67; and Turkey, 70.88.

Forty countries applied specific import duties, and 60 countries imposed ad valorem duties on whole chicken. These duties averaged 15.41 and 11.79 cents per pound, respectively. Other entry charges, applied by 71 countries, averaged 6.43 cents per pound.

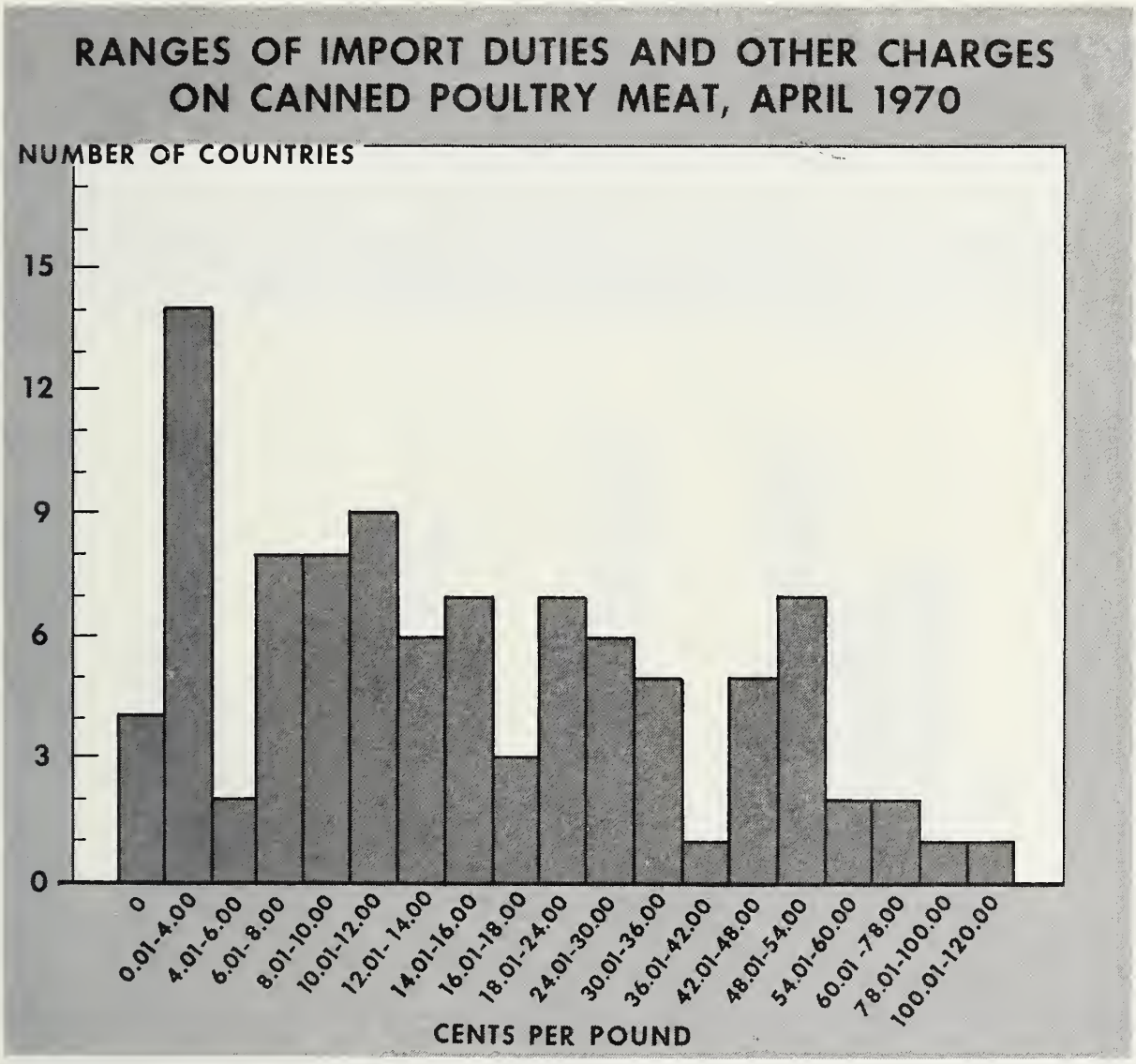


CANNED POULTRY MEAT

Of the 109 countries included in the study, 105 applied import duties and/or other entry charges, or restricted the importation of canned poultry meat. The combined charges amounted to an average of 21.61 cents per pound.

The range in such charges and duties was from approximately 0.72 cent per pound in Grenada to 114.71 cents in South Vietnam. Vietnam's ad valorem rate of 100 percent, plus other charges of 77.10 cents, account for the high entry cost.

The specific duties in 38 countries averaged 16.35 cents per pound. Ad valorem duties in 69 countries averaged 15.73 cents per pound, and other entry charges in 73 countries averaged 6.77 cents.



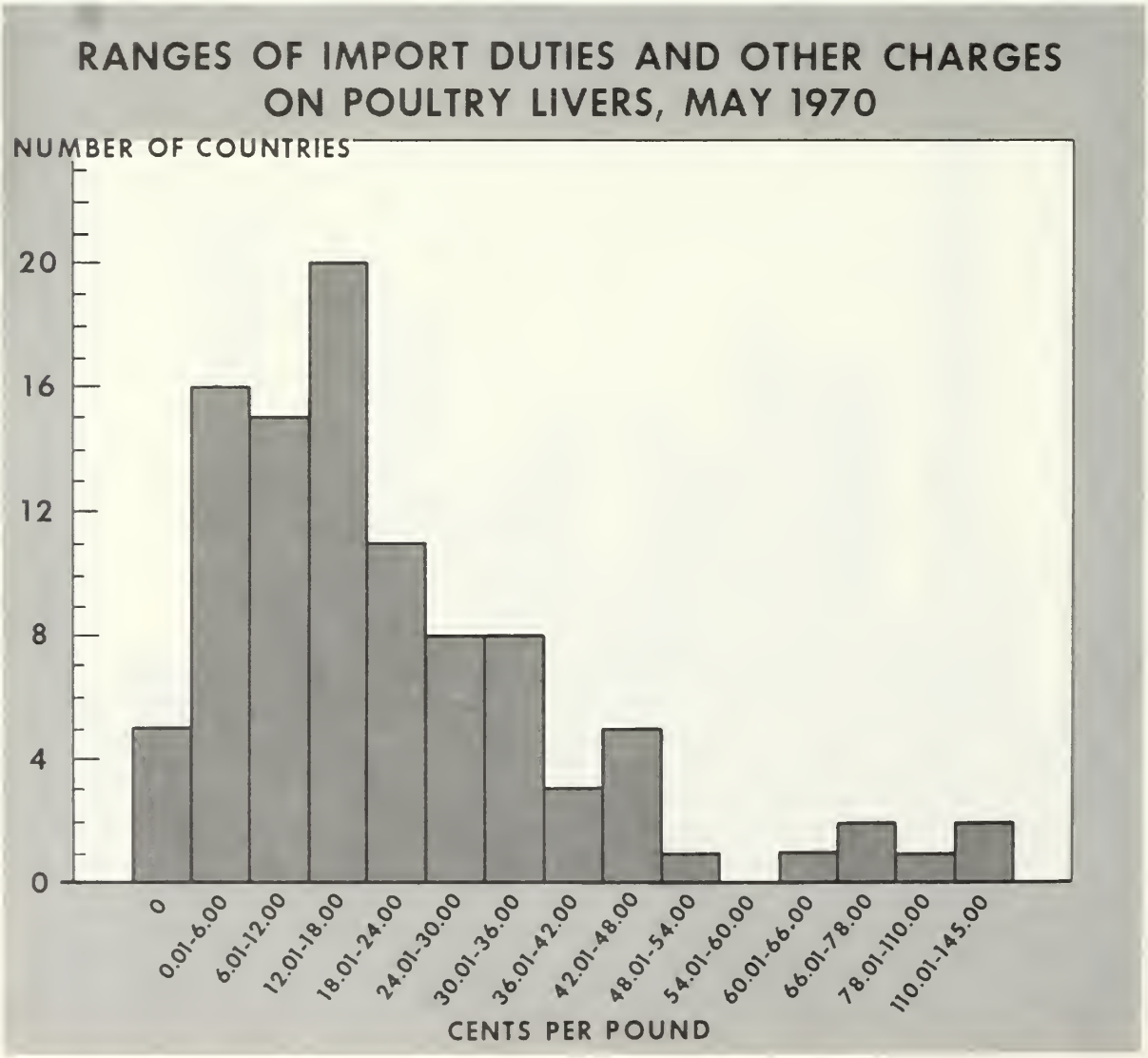
POULTRY LIVERS

One-hundred-and-four countries in the study applied import duties and/or other entry charges, or restricted importation of poultry liver. The combined charges for entry averaged 23.19 cents per pound.

The range in import duties and other entry charges, combined, was from 0.38 cent per pound in St. Lucia to 143.33 cents in South Vietnam. Accounting for the relatively high cost of entry into Vietnam were an ad valorem duty of 80 percent of cost, insurance, and freight plus two additional taxes.

Other countries in which the cost of entry was more than four times the average, were Uruguay, charging 140.42 cents per pound, and Burma, 104.08 cents.

Thirty-seven countries applied specific import duties on poultry livers, the average of which was 15.61 cents per pound. Sixty-five countries applied ad valorem duties averaging 18.52 cents per pound, and 74 countries applied other entry charges averaging 8.92 cents.



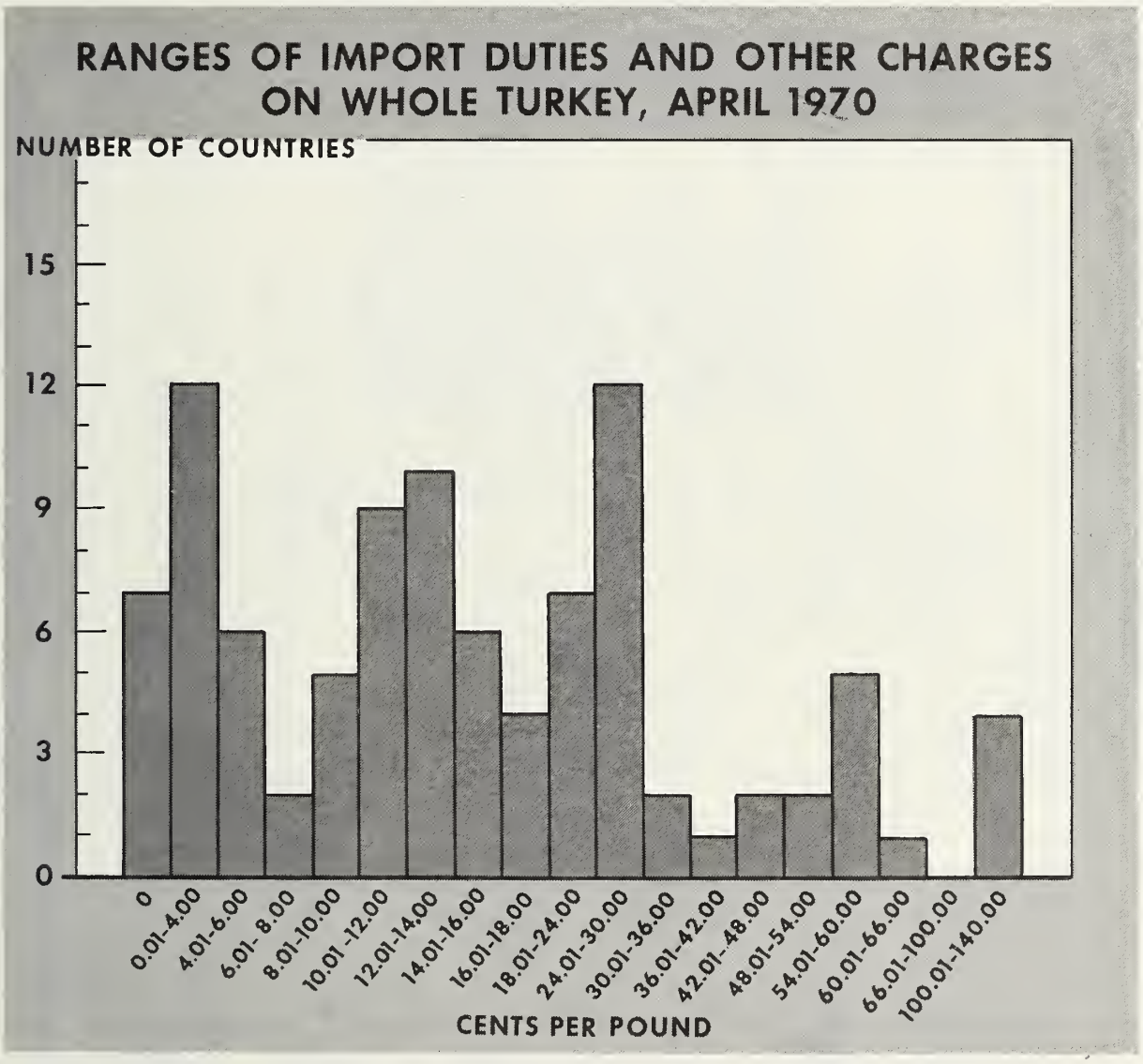
WHOLE TURKEY

Of the 109 countries included in the study, 102 applied import duties and/or other entry charges, or restricted the importation of whole turkey. The average combined charge for entry was 22.81 cents per pound.

Total entry charges ranged from 0.38 cent per pound in St. Lucia, to 123.60 cents in Uruguay, which levies an import duty of 56.68 cents per pound plus other entry charges of 66.92 cents.

Entry charges were also much higher than the average in Burma, 109.75 cents per pound; Turkey, 100.93; and South Vietnam, 100.02.

Thirty-nine countries applied specific import duties averaging 15.28 cents per pound; 61 countries applied ad valorem duties averaging 16.63 cents; and 72 countries imposed other entry charges amounting to an average of 8.50 cents.



WHOLE CHICKEN: Import duties and other entry charges in selected countries[1]

County	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
North America:							
Canada	--	--	12½%, but not less than 5 cents per lb. or more than 10 cents per lb.	5.00	--	--	5.00
Mexico	0.05 peso per kg. If the meat is not frozen but fresh or chilled, the specific duty is 0.10 peso.	.18	23% of invoice value or official Mexican valuation 11.50 pesos per kg., whichever is higher. If the meat is not frozen but fresh or chilled, the ad val. duty is 20% and the official valuation is 10.40 pesos.	41.73	Commodity tax, 10% of c.i.f.; surtax, 3% of duty.	4.83	46.74
United States .	3 cents per lb. Parts, 10 cents per lb.	3.00 10.00	--	--	--	--	3.00 10.00
Central America and Caribbean:							
Antigua	--	--	15%	5.19	Consumption tax, 5% ad val.; customs surtax, 10% of duty.	2.25	7.44

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specified		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Bahamas	25 cents per lb.	25.00	--	--	--	--	25.00
Barbados	12 East Caribbean cents per lb.	6.00	--	--	Surtax, 20% of duty; package tax, 25 East Caribbean cents per 56 lb.; license required.	1.42	7.42
Bermuda	--	--	6%	2.02	Surtax, 10% of duty; general import license required.	.20	2.22
British Honduras ..	--	--	5%	1.60	Entry tax, 1% ad val.	.32	1.92
Costa Rica ...	80 cents per kg.	36.29	15%	5.13	Hospital tax, 3% of the ad val. charge.	.15	41.57
Dominica	0.38 cent per lb.	.38	--	--	Customs surtax, 15% of duty; import license required.	.06	.44
Dominican Rep.	--	--	--	--	Internal tax, 50% of f.o.b.; consumption tax, 20% of f.o.b.; surtax, 3% of duty and taxes; miscellaneous fees, 0.5% ad val.	21.06	21.06
El Salvador...	80 cents per kg.	36.29	15%	5.10	Consumption tax, 30% of the sum of the specific and ad val. charges.	12.42	53.81
Grenada	--	--	22.5%	7.74	--	--	7.74
Guadeloupe[3]. .	7.08 cents per lb.	7.08	Overseas tax, 7%.	2.40	Value-added tax, 3.7% ad val.	1.27	10.75

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] --Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean--Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Guatemala . . .	80 cents per kg.	36.29	15%	5.43	Exchange control compensation, 30% of total import duties; fiscal stamp, 1.5% of c.i.f.; administration fee, 25 cents per document. Consular fee: 500 metric tons, $20; 500-1,000 tons, $30; 1,000-3,000 tons, $40; 3,000-4,000 tons, $50; 4,000-5,000 tons, $60; 6,000-7,000 tons, $70; 7,000 tons and above $90 (applies only to shipments by sea and is based on bill-of-lading weights).	13.06	54.78
Haiti.	50 cents per net kg.	22.68	4%	1.58	Surtax, 5% of c.i.f.	1.97	26.23
Honduras	80 cents per kg.	36.29	15%	5.44	Same as for Guatemala.	13.06	54.79
Jamaica	Imports of whole chicken and chicken parts controlled.	--	30%	9.82	Surtax, 10% c.i.f.; consular and notary fees, 0.25% ad val.	3.35	13.17
Martinique[3] . .	7.08 cents per lb.	7.08	Overseas tax, 7%	2.40	Value-added tax, 3.7% ad val.	1.27	10.75
Montserrat . . .	--	--	--	--	Consumption tax; 5% ad val.; customs surtax, 40% of duty.	1.72	1.72

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:							
Netherlands Antilles–Aruba, Bonaire, Curacao ...	--	*Cents per lb.* --	6%	*Cents per lb.* 1.94	--	*Cents per lb.* --	*Cents per lb.* 1.94
Nicaragua	80 cents per kg.	36.29	15%	5.10	Consumption tax, 30% of the specific and ad val. charges.	12.42	53.81
Panama	0.50 balboa per kg.	22.68	--	--	Surtax, 10% of duty; open general import license required.	2.27	24.95
St. Vincent...	--	--	22.5%	7.76	--	--	7.76
St. Lucia.....	--	--	--	--	Surtax, 0.75 East Caribbean cent per lb.	.38	.38
Trinidad and Tobago	Imports of whole chickens and chicken parts controlled.	--	10%	3.40	License required.	--	3.40
South America:							
Argentina	--	--	70%	25.12	Statistical tax, 1.5% of c.i.f.; maritime tax, 4% of ocean freight; prior deposit, 40% of cost and freight.	14.89	40.01

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
South America–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Bolivia	1 peso per kg.	3.82	2%	.71	Surcharge, 10% of c.i.f.	3.55	8.08
Brazil	--	--	25%	8.97	Port-improvement tax, 2% of c.i.f.; merchant-marine-renewal tax, 20% of ocean freight; merchandise-circulation tax (ICM), 17-18% of c.i.f.	7.00	15.97
Chile	--	--	25%	8.87	Sales tax, 1.5% ad val.	.53	9.40
Colombia[4]	--	--	50%	--	Exports promotion fund, 1.5% of c.i.f.; coffee market regulation, 1.5% of c.i.f.; authentication of consular invoice, 1% of f.o.b.; prior deposit, 130% of c.i.f.	--	--
Guiana, Fr.[5]	--	--	--	--	--	--	--
Guyana	--	--	40%	13.81	Defense levy, 3% of c.i.f.; open general import license required.	1.04	14.85
Peru[4 6]	Whole, 15 soles per kg. / Parts, 13 soles per kg.	15.71 / 13.62	20% of the c.i.f. value.	6.96	4% of ocean freight.	.25	22.92
Surinam	--	--	40%	13.71	Statistical fee, 1.5% ad val.; license required; license fee, 1% ad val.	.86	14.57

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
South America– Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Uruguay	--	--	114%	41.29	General import tax, 18% of c.i.f.; consular invoice fee, 12% ad val.; port charge, 12% ad val.; balance-of-payments surcharge, variable estimated at 90% of c.i.f.; miscellaneous surtax, 3% of f.o.b.	48.90	90.19
Venezuela . . .	12.4 cents per lb.	12.40	--	--	Consular fee, 3% of f.o.b.	.87	13.27
Europe:							
Austria	Levy, 8.8 cents per lb.	8.80	--	--	Import equalization tax, 9.1% of levy paid value.	4.04	12.84
Denmark	--	--	18%	5.96	Value added tax assessed on c.i.f. duty paid value of the product: 9% for registered importers; 12.5% for non-registered importers.	3.52	9.48
Finland	Import tax, 0.69 markka per kg.	7.51	--	--	Turnover tax, 12.4% of c.i.f.	4.11	11.62
Gibraltar[6]	--	--	--	--	Import license required on frozen meat.	--	--

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Europe–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Greece[7]	$180.00 per metric ton; surcharge, $232.00 per metric ton.	18.68	--	--	Duty on packing materials, 7% of value; turnover tax on packing-material duty, 0.25%; Bank of Greece, 0.15% of c.i.f.; University of Thessaloniki, 0.50% of c.i.f.; stamp tax on duty and supplemental surcharge, 1.90%; Farmers Insurance Organization, 0.10% of c.i.f. plus duty plus surcharge; Customs Brokers Pension Fund, 2 drachmas per lot imported; stamp tax on customs declaration, 80-150 drachmas.	--	--
	Parts, $72.00 per metric ton; surcharge, $80.00 per metric ton.	6.89					
Iceland	--	--	50%	17.14	Import sales tax, 7.5% of c.i.f.; import license required; license fee, 0.5% of f.o.b.	2.74	19.88
Ireland	1 shilling per lb.	12.00	--	--	Turnover tax, 2.5% of c.i.f. duty-paid value; package tax, 2 cents per lb.; license required.	3.16	15.16
Malta	0.40 shilling per kg.	2.18	--	--	--	--	2.18
Norway	1.20 kroner per kg.	7.63	--	--	Value-added tax, 20% ad val.	6.62	14.25

[1] See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Europe–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Portugal	Maximum, 12 escudos per kg.	19.16	--	--	Transaction tax, 7% of c.i.f. plus duty.	4.19	23.35
	Minimum, 6 escudos per kg.	9.58				3.52	13.10
Spain	--	--	Temporary duty, 1%.	.34	Compensatory import tax, 9% of c.i.f. plus temporary import duty; perquisite fee, 3% of c.i.f.; turnover tax, 2.7% of c.i.f.	5.07	5.41
Sweden[8]	Whole, 3.18 kroner per kg.	27.75	--	--	Value-added tax, 10% ad val.	3.31	31.06
	Parts, 4.45 kroner per kg.	39.58					
Switzerland	Customs duty, 0.30 franc per kg.	3.17	--	--	Veterinary tax, 0.13 franc per kg.; statistical tax, 3% of customs duty and veterinary tax; importers compensatory fund, 0.27 franc per kg.; import license, 0.20 franc per kg. (maximum 500 francs per license).	6.47	9.64
United Kingdom[8]	3 pence per lb.	3.00	--	--	--	--	3.00
Yugoslavia	--	--	7%	2.42	Special customs evidence tax, 1% ad val.; equalization tax, 3% of c.i.f.	1.38	3.80

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
EC countries:							
Belgium[9]	--	--	--	--	Variable and supplementary levies transmission tax, 6% of c.i.f.	9.02	9.02
France[9]	Poultry products *may not* be imported from any country that does not by law prohibit the feeding of estrogens, arsenicals, and antimonials to poultry.	--	--	--	Variable and supplementary levies; sales tax, 7.5% c.i.f.	9.51	9.51
Italy[9 10]	--	--	--	--	Variable and supplementary levies; sales or general turnover tax, 3.3% of c.i.f.; compensatory import tax, 4% of c.i.f.; administrative fee, 0.5% of c.i.f.	9.85	9.85
Luxembourg[9 10] .	--	--	--	--	Variable and supplementary levies; value-added tax, 4% of c.i.f.	8.66	8.66
Netherlands[9 10] .	--	--	--	--	Variable and supplementary levies; value-added tax, 4% of c.i.f.	8.66	8.66
West Germany[9 10] . .	--	--	--	--	Variable and supplementary levies; value-added tax, 5.5% of c.i.f.	9.25	9.25

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa:							
Algeria[7]	--	--	25%	11.60	Unloading charge which varies according to type, weight, and volume of the goods; sanitary-inspection tax and internal-consumption sales tax on meats.	--	--
Angola.....	6 escudos per kg.	9.58	--	--	Development fund tax, 2.5% ad val.; stamp tax, 35 cents per clearance; customs agent fee, 2% ad val.	1.64	11.22
Canary Islands..	--	--	--	--	Minor taxes that vary from port to port estimated at 2% of c.i.f.	.69	.69
Central African Republic	--	--	Customs duty, 12.5%; import duty, 25%; turnover tax, 10%.	17.14	--	--	17.14
Congo, Brazzaville[4] ..	--	--	Customs duty, 12.5%; import duty, 25%; turnover tax, 10%.	--	Added tax, 6% of all duties and taxes.	--	--
Congo, Kinshasa.....	Customs duty, 10% per kg.; revenue duty, 30% per kg.	11.60	--	--	Statistical tax, 3% ad val.; business tax, 7% ad val.; import license required.	3.62	15.22

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Africa–Continued:							
Ghana	6 cents per lb.	6.00	--	--	Sales tax, 10% of c.i.f. plus duty.	4.19	10.19
Guinea	--	--	Import duty, 40%	14.29	Statistical tax, 1% of assessed value; stamp tax, 6% of the c.i.f. value plus duty and statistical tax; port tax, $2.30 per metric ton; import license required.	3.48	17.77
Ivory Coast	--	--	Fiscal duty, 10%; customs duty, 5%; special import duty, 10%.	9.02	Value-added tax, 18% of c.i.f. plus other duties and taxes; import license required.	6.49	15.51
Liberia	26 cents per lb.	26.00	5%	1.75	Surtax, 15% of the duty paid; highway fund levy, 5% of c.i.f.	5.91	33.66
Libya[11]	28 cents per kg.	12.73	--	--	Surcharges: 5% municipality; 5% charity; stamp duty, 1% (average).	5.18	17.91
Morocco	--	--	80%	37.13	Special tax, 2.5% of c.i.f.; stamp tax, 1% of duty plus special tax; veterinary and sanitary inspection fee, 0.05 dirham per kg.; tax on products and services, 8% of c.i.f. plus duty and special tax.	8.77	45.90
Nigeria	--	--	50%	18.44	Reconstruction surcharge, 7.5% of the assessed duty.	1.38	19.82

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa–Continued:							
Rwanda	Customs duty, 10% per kg.; revenue duty, 5% per kg.	17.39	--	--	Statistical tax, 10 cents per $100 of product value ad val.	.04	17.43
South Africa . . .	4.77 cents per lb.	4.77	--	--	Wharfage tax, 1.35% ad val.	.58	5.35
Tunisia	--	--	30%	13.92	Customs formality tax, 1.91% ad val.; production tax, 17.47% of c.i.f. plus duty and formality tax; consumption tax, 15.5% of c.i.f. plus duty and formality tax; national defense fund tax, 10% of consumption tax.	22.02	35.94
United Arab Republic.	--	--	Customs duty, 15%	5.48	Duty for consolidation of economic development, 10% of c.i.f.; statistical duty, 1% of c.i.f.; pavement tax, 3% of the sum of customs duty, statistical duty, and duty for consolidation of economic development; marine duty, 0.2% of c.i.f.	4.37	9.85
Zambia[5]	--	--	--	--	--	--	--

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Asia and Oceania:							
Australia	--	--	10%	4.16	Sales tax (paid by importers), 12.5% of c.i.f. plus duty increased by 20%; import license required.	5.82	9.98
Bahrein	--	--	5%	2.44	--	--	2.44
Burma	--	--	150%	69.96	Sales tax, 15% ad val.	7.00	76.96
Cambodia[7]	--	--	35%	12.60	Various surcharges (examination, inspection, warehousing, circulation, and sanitation), up to double the tariff rate, may be imposed; turnover tax, 12% of c.i.f. plus customs duty and a certain percent of the state trading agency's profit.	--	--
Ceylon	--	--	65%	30.50	Port, harbor, and warehouse fees estimated at 0.75 cent per lb.	.75	31.25
Cyprus	--	--	30%	14.56	--	--	14.56
Fiji Islands[4]	--	--	--	--	--	--	--
Hong Kong[5]	--	--	--	--	--	--	--
India	--	--	20%	8.80	Import sales tax, estimated at 5.5% of c.i.f.	2.42	11.22
Indonesia	--	--	30%	10.91	Prior deposit, 100% of letter of credit.	--	10.91

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Iran[4].....	Customs duty, 13 cents per kg.; commercial profit tax, 65 cents per kg.	--	--	--	Commercial benefits tax (CBT), 30 cents per lb.; health tax, 7 cents per metric ton; unloading tax, 53 cents per ton; municipalities tax, 1.5% of c.i.f. applicable in Khorramshahr (if goods are cleared through the Tehran customs, the rate is 1% of c.i.f.); Red Lion & Sun Society tax, 1.5% of import duties and CBT; local municipal tax, 6% of import duties and CBT. Porterage charges: Tehran–each bale up to 100 kg., $2.098 metric ton, over 100 kg., $4.198 per metric ton, Khorramshahr–the Tehran rate plus 15%. Storage charges up to the first 30 days exempted. Port tax, 39 cents per metric ton. Registration-of-order fee, 4% of invoice value.	--	--
Iraq.....	56 cents per kg.	25.40	--	--	--	--	25.40

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Israel[7].....	34.3 cents per kg.	15.56	--	--	An import surcharge is authorized and fixed by the Ministry of Commerce and Industry. Since the Ministry is not granting import licenses for this commodity, the surcharge has not been announced.	--	--
Japan.....	--	--	20%	6.76	--	--	6.76
Jordan.....	--	--	1%	.57	Entrance tax, 2% ad val.; additional tax, 2% ad val.; examination tax, 1% ad val.; social-welfare tax, 0.5% ad val.; stadium tax, 0.5% ad val.; university tax, 1% ad val.; aviation tax, 2% ad val.; porterage fee, 6 cents per 100 kg.	5.20	5.77
Korea, South[7].	--	--	35%	11.89	Provisional special customs duty, calculated on a formula involving the customs duty, landed cost, wholesale market value, permissible profits, and other factors affecting profit margins.	--	--
Kuwait.....	--	--	4%	1.96	--	--	1.96
Laos.....	--	--	10%	3.60	--	--	3.60

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Lebanon[12]	Imports restricted by license control.	--	18%	6.55	Municipal tax, 1 cent per net kg.; hygiene tax, 0.5 piaster per net kg.; port dues, 3.5% ad val.; wharfage tax, 0.5% ad val.; import transaction tax.	1.46	8.01
Malaysia.....	10 cents per lb.	10.00	--	--	Surtax, 2% of c.i.f.	.68	10.68
Nepal.....	--	--	5%	2.20	--	--	2.20
New Caledonia[3]	--	--	Customs duty, 10%; general tax, 9%; special tax, 0.5%.	9.17	Import license required.	--	9.17
New Zealand ..	40% of current value in exporting country.	11.60	--	--	Sales tax, 20% of f.o.b. plus duty and wholesale markup; license allocation equals 105% of value imported in 1969.	8.12	19.72
Pakistan[5]	--	--	--	--	--	--	--
Philippines[7] ...	--	--	63%	21.28	Sales tax, 7% of landed cost (c.i.f., duties, commissions, brokerage fee, and holding charges) inflated by 25%.	--	--
Saudi Arabia[5]..	--	--	--	--	--	--	--
Singapore[13] ...	13.16 cents per lb.	13.16	--	--	--	--	13.16

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Syria.....	--	--	15%	7.38	Statistical tax, 4% ad val.; consumption tax, 4% ad val.; defense tax, 10% of the consumption tax plus 2% of the customs duty; maritime tax, 0.2% ad val.; port tax, 3% of the customs duty if entered via Syrian harbors.	5.25	12.63
Taiwan.....	--	--	60%	20.27	Harbor dues, 3.75% of dutiable value; temporary surtax, 30% of import duty; special fee, 0.0125 cents per $1.00 in value.	7.35	27.62
Thailand[7]	88 cents per kg.	39.92	--	--	Business tax, 5% of c.i.f. plus duty, unloading charges, and standard rate of profit.	--	--
Turkey.....	--	--	100%	46.77	Stamp tax, 25% of c.i.f.; customs surtax, 15% of the customs duty; customs clearing expense, variable, estimated at 0.35 cent per lb.; port tax, 5% of c.i.f. value plus duty, customs surtax, and customs clearing expense.	24.11	70.88

See footnotes at end of table.

WHOLE CHICKEN: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Vietnam, South	--	--	65%	22.18	Austerity tax, 75% of c.i.f.; pre-equation tax, 70% of c.i.f.	49.49	71.67
Yemen[5].....	--	--	--	--	--	--	--

[1] 29 cents per pound: Price taken from *Dairy and Poultry Market News,* USDA, Friday, April 17, 1970, for a 3-pound whole ice-pack Grade A broiler, New York. When a separate specific or ad valorem rate was listed for parts, the rate is shown immediately below the whole-bird rate. [2] Ad valorem charges are calculated on product cost, insurance, and freight to port of destination. Freight costs are derived from East and West Coast Conference rates. [3] Specific rate same as for France. [4] Importation currently prohibited. [5] Free of duty and other entry charges with respect to this product from the United States. [6] The c.i.f. value is determined arbitrarily by adding 20% of the f.o.b. value, port of embarkation, to the f.o.b. price. [7] "Other charges" and "total duty plus charges" columns cannot be calculated owing to variance in commissions, holding charges, brokerage fees, etc. [8] Only cooked or heat-processed poultry products are permitted entry into this country. USDA Export Certificate (PY-506) must accompany the product. [9] Variable levy for the period May 1-June 30, 1970, and applicable interim supplementary levy as of May 4, 1970. Variable levy subject to quarterly change. Supplementary levy may be changed at any time. [10] The sales or general turnover tax, compensatory import tax, and value-added tax apply to the sum of the c.i.f. cost and the applicable variable and supplementary levies. [11] "Holy War Fund," a 5% charge is authorized but has not been levied as yet. [12] Import transaction tax, 2% per thousand ad valorem when c.i.f. value is less than LL 100,000 ($32,450), 1.5% per thousand for value ranging from LL 100,000 to LL 500,000 ($32,450 to $162,000), and 1% per thousand for value above LL 500,000 ($162,000). [13] 13.16 cents per pound levy effective November 6, 1970.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
North America:							
Canada	--	--	15%, but not less than 7 cents per lb.	7.00	--	--	7.00
Mexico	1.50 pesos per kg.	5.45	50% of invoice value or official Mexican valuation (17.00 pesos per kg.), whichever is higher.	62.00	Surtax, 3% of duty; commodity tax, 10% of c.i.f.	6.11	73.56
United States	Currently 7 cents per lb. but being reduced to 5 cents per lb. by 1972.	7.00	--	--	--	--	7.00
Central America and Caribbean:							
Antigua	2 East Caribbean cents per lb.	1.00	--	--	Comsumption tax, 5% ad val.; customs surtax, 10% of duty.	2.09	3.09
Bahamas	25 cents per lb.	25.00	--	--	--	--	25.00
Barbados	2 East Caribbean cents per lb.	1.00	--	--	Surtax, 20% of duty; package tax, 25 East Caribbean cents per 56 lb.; license required.	.31	1.31
Bermuda	--	--	6%	2.20	Surtax, 10% of duty; general import license required.	.22	2.42

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Br. Honduras ..	--	--	20%	7.25	Entry tax, 1% of c.i.f.	.36	7.61
Costa Rica	80 cents per kg.	36.29	15%	5.94	Hospital tax, 3% of the ad val. charge; sales tax, 5% of c.i.f.	2.16	44.39
Dominica	1.8 cent per lb.	1.80	--	--	Customs surtax, 15% of duty.	.27	2.07
Dominican Rep.	--	--	--	--	Internal tax, 50% of f.o.b.; consumption tax, 20% of f.o.b.; surtax, 3% of duty and taxes; miscellaneous fees, 0.5% ad val.	24.79	24.79
El Salvador....	75 cents per kg.	34.02	10%	3.90	Consumption tax, 30% of the sum of the specific and ad val. charges.	11.38	49.30
Grenada	1.44 East Caribbean cents per lb.	.72	--	--	--	--	.72
Guadeloupe[3] ..	--	--	Overseas tax, 7%; levy, 18.6%.	10.03	Value-added tax, 3.7% ad val.	1.45	11.48

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Guatemala . . .	75 cents per kg.	34.02	10%	3.75	Exchange-control compensation, 30% of total import duties; fiscal stamp, 1.5% of c.i.f.; administration fee, 25 cents per document. Consular fee: 500 metric tons, $20; 500-1,000 tons, $30; 1,000-3,000 tons, $40; 3,000-4,000 tons, $50; 4,000-5,000 tons, $60; 6,000-7,000 tons, $70; 7,000 tons and above, $90 (applies only to shipments by sea and is based on bill-of-lading weights).	11.89	49.66
Haiti.	33 cents per net kg.	14.97	28.5%	11.08	Surtax, 5% of c.i.f.	1.94	27.99
Honduras	75 cents per kg.	34.02	10%	3.76	Same as for Guatemala.	11.89	49.67
Jamaica	Imports controlled.	--	30.5%	11.83	Surtax, 10% of c.i.f.; consular and notary fees, 0.25% ad val.	3.98	15.81
Martinique[3] . .	--	--	Overseas tax, 7%; levy, 18.6%.	10.03	Value-added tax, 3.7% ad val.	1.45	11.48
Montserrat . . .	6 East Caribbean cents.	3.00	--	--	Consumption tax, 5% ad val.; customs surtax, 40% of duty.	3.17	6.17

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Netherlands Antilles–Aruba, Bonaire, Curacao.....	--	--	Chicken, 6%. Turkey, 8%.	2.33 3.11	--	--	2.33 3.11
Nicaragua.....	75 cents per kg.	34.02	10%	3.90	Consumption tax, 30% of the specific and ad val. charges; internal consumption tax, 10% of c.i.f. value.	15.28	53.20
Panama	0.40 balboa per kg.	18.14	--	--	Surtax, 10% of duty; open general import license required.	1.81	19.95
St. Vincent....	2.88 East Caribbean cents per lb.	1.44	--	--	--	--	1.44
St. Lucia	--	--	15%	5.93	Surtax, 0.75 East Caribbean cent per lb.	.38	6.31
Trinidad and Tobago	Imports of whole chickens and chicken parts controlled.	--	25%	9.75	--	--	9.75

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
South America:							
Argentina	--	--	120%	48.15	Statistical tax, 1.5% of c.i.f.; maritime tax, 4% of ocean freight; prior deposit, 40% of cost and freight; sales tax, 10% of c.i.f.	20.82	68.97
Bolivia	3 pesos per kg.	11.46	35%	13.58	Surcharge, 10% of c.i.f.	3.88	28.92
Brazil	--	--	85%	34.66	Port-improvement tax, 2% of c.i.f.; merchant-marine-renewal tax, 20% of ocean freight; merchandise-circulation tax, (ICM), 17-18% of c.i.f.; industrialized-product tax, 8% of c.i.f.	12.72	47.38
Chile[4]	--	--	--	--	--	--	--
Colombia[4]	--	--	200%	--	Export promotion fund, 1.5% of c.i.f.; coffee market regulation, 1.5% of c.i.f.; authentication of consular invoices, 1% of f.o.b.; prior deposit, 130% of c.i.f.	--	--
Guiana, Fr.[5]	--	--	--	--	--	--	--
Guyana	--	--	15%	5.90	Defense levy, 3% of c.i.f.; open general import license required.	1.18	7.08
Peru[4 6]	10 soles per kg.	10.48	90% of the c.i.f. value.	36.80	4% of ocean freight.	.18	47.46
	Liver, 15 soles per kg.	15.72					

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
South America–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Surinam	--	--	40%	15.79	Statistical fee, 1.5% of c.i.f.; license required; license fee, 1% ad val.	.98	16.77
Uruguay	--	--	--	--	General import tax, 18% of c.i.f.; consular invoice fee, 12% ad val.; Balance-of-payments surcharge, variable, estimated at 90% of c.i.f.; miscellaneous surtax, 3% of f.o.b.; port charge, 12% of c.i.f.	55.10	55.10
Venezuela	Whole, 12.4 cents per lb. Product not specified, 76 cents per lb.	12.40	--	--	Consular fee, 3% of f.o.b.	1.02	13.42
Europe:							
Austria	--	--	30%, but not less than 4 shillings per kg.	12.16	Import equalization tax, 13% of duty-paid value for product packed in airtight containers; 10.6% for product otherwise packed.	6.85	19.01
Denmark	--	--	24%	9.53	Value-added tax assessed on c.i.f. duty-paid value of the product: 9% for registered importers; 12.5% for nonregistered importers.	4.43	13.96

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Europe–Continued:							
Finland	Import tax, 4.15 markkas per kg.	45.18	--	--	Turnover tax, 12.4% of c.i.f.	4.93	50.11
Gibraltar[5]	--	--	--	--	--	--	--
Greece[7]	--	--	45%	18.24	Duty on packing materials, 7% of value; turnover tax on packing-material duty, 0.25%; Bank of Greece, 0.15% of c.i.f.; University of Thessaloniki, 0.50% of c.i.f.; stamp tax on duty and supplemental import surcharge, 1.90%; Farmers Insurance Organization, 0.10% of c.i.f. plus duty plus surcharge; Customs Brokers Pension Fund, 2 drachmas per lot imported; stamp tax on customs declaration, 80-150 drachmas.	--	--
Iceland	--	--	100%	39.70	Import sales tax, 7.5% of c.i.f.; import license required; license fee, 0.5% of f.o.b.	3.15	42.85
Ireland	1 shilling per lb.	12.00	--	--	Turnover tax, 2.5% of c.i.f. duty-paid value; package tax, 2 cents per lb.; license required.	3.24	15.24

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Europe–Continued:							
Malta	0.20 schilling per kg.	1.09	--	--	--	--	1.09
Norway	2 kroner per kg.	12.72	--	--	Value-added tax, 20% ad val.	7.94	20.66
Portugal	Maximum, 36 escudos per kg.	57.48	--	--	Transaction tax, 7% of c.i.f. plus duty.	6.87	64.35
	Minimum, 18 escudos per kg.	28.74				4.85	33.59
Spain	--	--	Temporary duty, 9%.	6.90	Compensatory import tax, 11% of c.i.f. plus temporary import duty; perquisite fee, 3% of c.i.f.; turnover tax, 2.7% of c.i.f.	6.82	13.72
Sweden	4.21 kroner per kg.	36.74	--	--	Value-added tax, 10% ad val.	3.97	40.71
Switzerland	Customs duty, 0.50 franc per kg.	5.28	--	--	Veterinary tax, 0.2 franc per kg.; statistical tax, 3% of customs duty and veterinary tax.	2.33	7.61
United Kingdom	3 pence per lb.	3.00	--	--	--	--	3.00
Yugoslavia	--	--	10%	4.05	Special customs evidence tax, 1% ad val.; equalization tax, 3% of c.i.f.	1.63	5.68
EC countries:							
Belgium[8]	--	--	18.6%	6.99	Transmission tax, 23% of c.i.f.	8.65	15.64
France[8]	--	--	18.6%	6.99	Sales tax, 7.5% of c.i.f.	2.75	9.74
	May not be imported from any country that does not by law prohibit the feeding of astrogens, arsenicals, and antimonials to poultry.						

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
EC countries–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Italy[8 9]	--	--	18.6%	7.57	Sales or general turnover tax, 3.3% of c.i.f. and duty; compensatory import tax, 4% of c.i.f. and duty; administrative fee, 0.5% of c.i.f.	3.72	11.29
Luxembourg[8 9]	--	--	18.6%	6.99	Value-added tax, 8% of c.i.f. and duties.	3.56	10.55
Netherlands[8 9]	--	--	18.6%	6.99	Value-added tax, 4% of c.i.f. and duty when in cans, jars, airtight packages, or otherwise preserved, as well as croquettes, minced meat, rolls, grilled and roasted poultry and poultry "schnitzel." For all other, value-added tax is 12% of c.i.f. and duty.	1.78	8.77
West Germany[8 9] . .	--	--	18.6%	6.99	Value-added tax, 5.5% of c.i.f. and duty.	2.45	9.44

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa:							
Algeria[7]	--	--	70%	28.37	Unloading charge, which varies according to type, weight, and volume of goods. Sanitary inspection tax and internal-consumption or sales tax on meats.	--	--
Angola	18 escudos per kg.	28.74	--	--	Development fund tax, 2.5% ad val.; stamp tax, 35 cents per clearance; customs agent fee, 2% ad val.	1.84	30.58
Canary Islands	--	--	--	--	Minor taxes that vary from port to port estimated at 2% of c.i.f.	.73	.73
Central African Rep.	--	--	Customs duty, 10%; import duty, 30%; turnover tax, 10%.	20.49	--	--	20.49
Congo, Brazzaville[4]	--	--	Customs duty, 10%; import duty, 30%; turnover tax, 10%.	--	Added tax, 5% of all duties and taxes.	--	--
Congo, Kinshasa	Revenue duty, 15% per kg.	5.12	--	--	Statistical tax, 3% ad val.; business tax, 7% ad val.; import license required.	4.10	9.22

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa–Continued:							
Ghana	6 cents per lb.	6.00	--	--	Sales tax, 10% of c.i.f. plus duty.	4.70	10.70
Guinea	--	--	Import duty, 50%.	20.49	Statistical tax, 1% of assessed value; stamp tax, 6% of c.i.f. plus duty and statistical tax; port tax, $2.30 per metric ton; import license required.	4.12	24.61
Ivory Coast	--	--	Fiscal duty, 15%; customs duty, 5%; special import duty, 10%.	12.30	Value-added tax, 18% of c.i.f. plus other duties and taxes; import license required.	6.14	18.44
Liberia	6 cents per lb.	6.00	5%	2.05	Surtax, 15% of the duty paid; highway-fund levy, 5% of c.i.f.	2.36	10.41
Libya[10]	--	--	30%	12.29	Surcharges: 5% municipality; 5% charity; stamp duty, 1% (average).	4.51	16.80
Morocco	--	--	120%	49.16	Special tax, 2.5% of c.i.f.; stamp tax, 1% of duty plus special tax; veterinary and sanitary inspection fee, 0.05 dirham per kg.; tax on products and services, 8% of c.i.f. plus duty and special tax.	9.26	58.42
Nigeria	--	--	75%	30.73	Reconstruction surcharge, 7.5% of the assessed duty.	3.07	33.80

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa–Continued:							
Rwanda.....	Customs duty, 10% per kg.; revenue duty, 30% per kg.	13.65	--	--	Statistical tax, 10 cents per $100 product value ad val.	.04	13.69
South Africa	1.75 cents per lb.	1.75	--	--	Wharfage tax, 1.35% ad val.	.55	2.30
Tunisia	--	--	30%	12.16	Customs formality tax, 1.91% ad val.; production tax, 17.47% of c.i.f. plus duty and formality tax; consumption tax, 15.5% of c.i.f. plus duty and formality tax; national defense fund tax, 10% of consumption tax.	19.32	31.48
United Arab Republic	--	--	50%	20.74	Duty for consolidation of economic development, 10% of c.i.f.; statistical duty, 1% of c.i.f.; pavement duty, 3% of sum of customs duty, statistical duty, and duty for consolidation of economic development; marine duty, 0.2% of c.i.f.	5.40	26.14
Zambia	--	--	Customs duty, 30%.	12.36	--	--	12.36

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Asia and Oceania:							
Australia	--	--	10%	3.91	Sales tax (paid by importers), 12.5% of c.i.f. plus duty increased by 20%; import license required.	5.47	9.38
Bahrain	--	--	5%	2.01	--	--	2.01
Burma	--	--	150%	72.87	Sales tax, 15% ad val.	7.29	80.16
Cambodia[7]	--	--	60%	23.50	Various surcharges (examination, inspection, warehousing circulation, and sanitation), up to double the tariff rate, may be imposed. Turnover tax, 12% of c.i.f. plus customs duty and a certain percent of the state trading agency's profit.	--	--
Ceylon	--	--	50%	20.42	Port, harbor, and warehouse fees estimated at 0.75 cent per lb.	.75	21.17
Cyprus	--	--	--	--	--	--	--
Fiji Islands[11]	--	--	30%	12.40	Port and customs tax, 5% ad val.	2.07	14.47
Hong Kong[5]	--	--	--	--	--	--	--
India	--	--	20%	7.95	Import sales tax, estimated at 5.5% of c.i.f.	2.19	10.14
Indonesia	--	--	70%	28.26	Surtax, 50% of import duty; prior deposit, 100% of letter of credit.	14.13	42.39

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Iran[4].....	Customs duty, 13 cents per kg.; commercial profit tax, 65 cents per kg.	--	--	--	Commercial benefits tax (CBT), 30 cents per lb.; health tax, 7 cents per metric ton; unloading tax, 53 cents per ton; municipalities tax, 1.5% of c.i.f. applicable in Khorramshahr (if goods are cleared through the Tehran customs, the rate is 1% of c.i.f.); Red Lion & Sun Society tax, 1.5% of import duties and CBT; local municipal tax, 6% of import duties and CBT. Porterage charges: Tehran–each bale up to 100 kg., $2.098 per metric ton, over 100 kg., $4.198 per metric ton; Khorramshahr–the Tehran rate plus 15%. Storage charges up to the first 30 days exempted. Port tax, 39 cents per metric ton. Registration-of-order fee, 4% of invoice value.	--	--
Iraq.....	70 cents per kg.	31.75	--	--	--	--	31.75
Israel	22.86 cents per kg.	10.37	15%	6.21	--	--	16.58
Japan	--	--	25%	9.41	--	--	9.41

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Jordan	--	--	3%	1.29	Additional tax, 2% ad val.; entrance tax, 2% ad val.; examination tax, 1% ad val.; social welfare tax, 0.5% ad val.; stadium tax, 0.5% ad val.; university tax, 1% ad val.; aviation tax, 2% ad val.; porterage fee, 6 cents per 100 kg.	3.89	5.18
Korea, South[7]	--	--	80%	30.27	Provisional special customs duty, calculated on a formula involving the customs duty, landed cost, wholesale market value, permissible profits, and other factors affecting profit margins.	--	--
Kuwait	--	--	4%	1.63	--	--	1.63
Laos	--	--	30%	11.75	--	--	11.75
Lebanon[12]	--	--	18%	7.45	Municipal tax, 1 cent per net kg.; hygiene tax, 0.5 piaster per net kg.; port dues, 3.5% ad val.; wharfage tax, 0.5% ad val.; import transaction tax.	2.18	9.63
Malaysia	12 cents per lb. or ad val. rate, whichever is higher.	--	35% or the specific rate, whichever is higher.	13.29	Surtax, 2% of c.i.f.	.76	14.05

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Nepal.....	--	--	40%	15.91	--	--	15.91
New Caledonia.	--	--	Customs duty, 20%; general tax, 9%; special tax, 5%.	14.38	Import license required.	--	14.38
New Zealand .	30% of current value in exporting country.	11.86	--	--	Sales tax, 20% of f.o.b. plus duty and wholesale markup; license allocation exempt.	10.28	22.14
Pakistan.....	--	--	20%	7.95	--	--	7.95
Philippines[7] ..	--	--	67.5%	25.41	Sales tax, 7% of landed cost (c.i.f., duties, commercial brokerage fees, and holding charges) inflated by 25%.	--	--
Saudi Arabia .	--	--	25%	10.04	Surtax, 5% of customs duty.	.40	10.44
Singapore[13] ..	13.16 cents per lb.	13.16	--	--	--	--	13.16
Syria.....	--	--	--	--	Statistical tax, 4% ad val.; consumption tax, 4% ad val.; defense tax, 10% of customs duty; school tax, 10% of the consumption tax plus 2% of the customs duty; maritime tax, 0.2% ad val.; port tax, 3% of the customs duty, if entered via Syrian ports.	3.59	3.59

See footnotes at end of table.

CANNED POULTRY MEAT: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Asia and Oceania–Continued:							
Taiwan.....	--	--	60%	22.58	Harbor dues, 3.75% of dutiable value; temporary surtax, 30% of import duty; special fee, 0.0125 cents per $1.00 in value.	8.19	30.77
Thailand[7].....	$1.05 per kg.	47.63	--	--	Business tax, 5% of c.i.f. plus duty, unloading charges, and a standard rate of profit.	--	--
Turkey.....	--	--	80%	32.67	Stamp tax, 25% of c.i.f.; customs surtax, 15% of the customs duty; customs clearing expense, variable, estimated at 0.35 cent per lb.; port tax, 5% of c.i.f. value plus duty, customs surtax, and clearing expense.	19.40	52.07
Vietnam, South	--	--	100%	37.61	Austerity tax, 125% of c.i.f.; pre-equation tax, 80% of c.i.f.	77.10	114.71
Yemen[5].....	--	--	--	--	--	--	--

See footnotes on page .

[1] Price used: 34.13 cents per pound for whole fowl, New York, April 28, 1970 ($12.60 per case of 12 cans in trucklots at New York). [2] Ad valorem charges are calculated on product cost, insurance, and freight to port of destination. Freight costs are derived from East and West Coast Conference rates. [3] Levy rate same as for France. [4] Importation currently prohibited. [5] Free of duty and other entry charges with respect to this product from the United States. [6] The c.i.f. value is determined arbitrarily by adding 20% of the f.o.b. value, port of embarkation, to the f.o.b. price. [7] "Other charges" and "total duty plus charges" columns cannot be calculated owing to variance in commissions, holding charges, brokerage fees, etc. [8] Maximum charges on imports are limited by GATT binding at 18.6% ad valorem. Variable levy charges limited by GATT bindings were reduced to 17.8% ad valorem as of January 1, 1971, and will be lowered to 17% ad valorem on January 1, 1972. [9] Tax is computed by using the c.i.f. value plus the applicable duties and fees. [10] "Holy War Fund," a 5% charge is authorized but has not been levied as yet. [11] Entry restricted: a 1% sample of each batch contained in each consignment to be sent to veterinary pathologist. Consignment only to be released after advice of negative bacteriological test is received. [12] Import transaction tax, 2% per thousand ad valorem c.i.f. when value is less than LL 100,000 ($32,450), 1.5% per thousand for value ranging from LL 100,000 to LL 500,000 ($32,450 to $162,000), and 1% per thousand for value above LL 500,000 ($162,000). [13] 13.16-cent-per-pound levy effective November 6, 1970.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
North America:							
Canada	--	--	12.5%, but not less than 5 cents or more than 10 cents per lb.	6.25	--	--	6.25
Mexico	0.20 peso per kg.	.73	10% of invoice value or official Mexican valuation (1.50 pesos per kg.) whichever is higher.	5.69	Surtax, 3% of duty; commodity tax, 10% of c.i.f.	5.88	12.30
United States	10 cents per lb.	10.00	--	--	--	--	10.00
Central America and Caribbean:							
Antigua	--	--	15%	8.34	Consumption tax, 5% ad val.; customs surtax, 10% of duty.	3.61	11.95
Bahamas	25 cents per lb.	25.00	--	--	--	--	25.00
Barbados	5.50 East Caribbean cents per lb.	2.75	--	--	Surtax, 20% of duty; package tax, 25 East Caribbean cents per 56 lb.; license required.	.66	3.41
Bermuda	--	--	6%	3.28	Surtax, 10% of duty; general import license required.	.33	3.61
Br. Honduras	--	--	20%	10.61	Entry tax, 1% of c.i.f.	.53	11.14

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Costa Rica	60 cents per kg.	27.22	10%	5.52	Hospital tax, 3% of the ad val. charge.	0.17	32.91
Dominica	0.38 cent per lb.	.38	--	--	Customs surtax, 15% of duty.	.06	.44
Dominican Rep.	--	--	--	--	Internal tax, 50% of f.o.b.; consumption tax, 20% of f.o.b.; surtax, 3% of duty and taxes; miscellaneous fees, 0.5% ad val.	35.03	35.03
El Salvador....	60 cents per kg.	27.22	10%	5.50	Consumption tax, 30% of the specific and ad val. charges.	9.81	42.53
Grenada	--	--	22.5%	12.47	--	--	12.47
Guadeloupe[3] .	4.21 cents per lb.	4.21	Overseas tax, 7%.	3.87	Value-added tax, 3.7% ad val.	2.04	10.12
Guatemala ...	75 cents per kg.	34.02	10%	5.53	Exchange control compensation, 30% of total import duties; fiscal stamp, 1.5% of c.i.f.; administration fee, 25 cents per document. Consular fee: 500 metric tons, $20; 500-1,000 tons, $30; 1,000-3,000 tons, $40; 3,000-4,000 tons, $50; 4,000-5,000 tons, $60; 6,000-7,000 tons, $70; 7,000 tons and above, $90 (applies only to shipments by sea and is based on bill-of-lading weights).	12.70	52.25

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Haiti	50 cents per net kg.	22.68	4%	2.31	Surtax, 5% of c.i.f.	2.89	27.88
Honduras	60 cents per kg.	27.22	10%	5.54	Same as for Guatemala.	10.32	43.08
Jamaica	Imports controlled.	--	30%	17.47	Surtax, 10% of c.i.f.; consular and notary fees, 0.25% ad val.	5.97	23.44
Martinique[3]	4.21 cents per lb.	4.21	Overseas tax, 7%.	3.87	Value-added tax, 3.7% ad val.	2.04	10.12
Montserrat	--	--	15%	8.32	Consumption tax, 5% ad val.; customs surtax, 40% of duty.	6.10	14.42
Netherlands Antilles– Aruba, Bonaire, Curacao	--	--	Chicken, 6%.	3.20	--	--	3.20
			Turkey, 8%.	4.27			4.27
Nicaragua	60 cents per kg.	27.22	10%	5.50	30% of specific and ad val. charges.	9.82	42.54
Panama	0.40 balboa per kg.	18.14	--	--	Surtax, 10% of duty. Open general import license required.	1.81	19.95
St. Vincent	--	--	22.5%	12.48	--	--	12.48
St. Lucia	--	--	--	--	Surtax, 0.75 East Caribbean cent per lb.	.38	.38
Trinidad and Tobago	Imports controlled.	--	10%.	5.51	--	--	5.51

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
South America:							
Argentina	--	--	70%	39.53	Statistical tax, 1.5% of c.i.f.; maritime tax, 4% of ocean freight; prior deposit, 40% of c & f; sales tax, 10% of c.i.f.	29.27	68.80
Bolivia.....	0.5 peso per kg.	1.91	2%	1.13	Surcharge, 10% of c.i.f.	5.65	8.69
Brazil[4]	--	--	37%	20.89	Port improvement tax, 2% of c.i.f.; merchant-marine-renewal tax, 30% of ocean freight; merchandise-circulation tax (ICM), 17-18% of c.i.f.	13.18	34.07
Chile	0.55 gold peso per kg.	5.25	60%	33.88	Sales tax, 1.5% of c.i.f.	.85	39.98.
Colombia[5].....	--	--	60% if fresh or chilled; 65% if frozen.	--	Exports promotion fund, 1.5% of c.i.f.; coffee market regulation, 1.5% of c.i.f.; authentification of consular invoices, 1% of f.o.b.; prior deposit, 130% of c.i.f.	--	--
Guiana, Fr.[6]	--	--	--	--	--	--	--
Guyana	--	--	40%	22.21	Defense levy, 3% of c.i.f. Open general import license required.	1.67	23.88
Peru[5 7].....	3 soles per kg.	3.14	25 or 30% of the c.i.f. value; 30% for goose liver; 25% for other poultry liver.	15.63	4% of ocean freight.	.25	19.02

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
South America–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Surinam	--	--	40%	22.11	Statistical fee, 1.5% ad val.; license required; license fee, 1% ad val.	1.38	23.49
Uruguay	--	--	114%	64.38	General import tax, 18% of c.i.f.; consular invoice fee, 12% of c.i.f.; miscellaneous surtax, 3% of f.o.b.; balance-of-payments surcharge, variable-estimated at 90% of c.i.f.; port charge, 12% of c.i.f.	76.04	140.42
Venezuela	12.4 cents per lb.	12.40	--	--	Consular fee, 3% of f.o.b.	1.50	13.90
Europe:							
Austria	2.50 shillings per kg.	4.40	--	--	Import equalization tax, 11.8% of duty-paid value.	7.94	12.34
	If stewed or cooked, specific duty is 3.15 shillings per kg.	5.43			If stewed or cooked, the import equalization tax is 13% of the duty-paid value for product packed in airtight containers; 10.6% for product otherwise packed.		
Denmark	--	--	18%	9.88	Value-added tax assessed on c.i.f. duty-paid value of the product: 9% for registered importers, 12.5% for nonregistered importers.	5.83	15.71

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Europe–Continued:							
Finland	Import tax, 0.69 markka per kg.	7.51	--	--	Turnover tax, 12.4% of c.i.f.	6.80	14.31
Gibraltar[6]	--	--	--	--	Import license required on frozen meat.	--	--
Greece[8]	--	--	30%	18.86	Duty on packing materials, 7% of value; turnover tax on packing-material duty, 0.25%; Bank of Greece, 0.15% of c.i.f.; Univeristy of Thessaloniki, 0.50% of c.i.f.; stamp tax on duty and supplemental import surcharge, 1.90%; Farmers Insurance Organization, 0.10% of c.i.f. plus duty plus surcharge; Customs Brokers Pension Fund, 2 drachmas per lot imported; stamp tax on customs declaration, 80-150 drachmas.	--	--
Iceland	--	--	50%	27.07	Import sales tax, 7.5% of c.i.f.; import license required; license fee, 0.5% of f.o.b.	4.31	31.38
Ireland	1 shilling per lb.	12.00	--	--	Turnover tax, 2.5% of c.i.f., duty-paid value; package tax, 2 cents per lb.; license required.	3.35	15.35
Malta	0.40 shilling per kg.	2.18	--	--	--	--	2.18

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Europe–Continued:							
Norway	1.20 kroner per kg.	7.63	--	--	Value-added tax, 20% ad val.	10.97	18.60
Portugal	Maximum, 12 escudos per kg.	19.16	--	--	Transaction tax, 7% of c.i.f. plus duty.	5.48	24.64
	Minimum, 6 escudos per kg.	9.58				4.78	14.36
Spain	--	--	Temporary duty, 18.5%.	11.47	Compensatory import tax, 9% of c.i.f. plus temporary duty; perquisite fee, 3% of c.i.f.; turnover tax, 2.7% of c.i.f.	10.14	21.61
Sweden[9]	2.89 kroner per kg.	25.22	--	--	Value-added tax, 10% ad val.	5.49	30.71
Switzerland	Customs duty, 0.45 franc per kg.	4.75	--	--	Veterinary tax, 0.13 franc per kg.; statistical tax, 3% of customs duty and veterinary tax; importers' compensatory fund, 0.27 franc per kg.; import license, 0.20 franc per kg. (maximum 500 francs per license).	6.47	11.22
United Kingdom[9]	--	--	Poultry liver, 5%; pastes, 10%.	2.71	--	--	2.71
Yugoslavia	--	--	7%	4.40	Special customs evidence tax, 1% ad val.; equalization tax, 3% of c.i.f.	2.52	6.92

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
EC countries:							
Belgium[10]	--	--	--	--	Variable and supplementary levies; transmission tax, 7% of c.i.f.	7.94	7.94
France[10]	U.S. poultry livers are imported for the manufacture of "paté de foie gras" but only for re-export purposes.	--	--	--	Variable and supplementary levies; sales tax, 7.5% c.i.f.	8.21	8.21
Italy[10 11]	--	--	--	--	Variable and supplementary levies; sales or general turnover tax, 3.3% of c.i.f.; compensatory import tax, 4% of c.i.f.; administrative fee, 0.5% of c.i.f.	9.41	9.41
Luxembourg[10 11]	--	--	--	--	Variable and supplementary levies; value-added tax, 4% of c.i.f.	6.51	6.51
Netherlands[10 11]	--	--	--	--	Variable and supplementary levies; value-added tax, 4% of c.i.f.	6.51	6.51
W. Germany[10 11]	--	--	Geese and ducks, 5%; other poultry, 14%.	2.67 7.47	Variable and supplementary levies; value-added tax, 5.5% of c.i.f.	7.52 7.79	10.19 15.26

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] —Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa:							
Algeria[8]	--	--	85%	53.44	Unloading charge which varies according to type, weight, and volume of goods. Sanitary inspection tax and internal consumption or sales tax on meats.	--	--
Angola	6 escudos per kg.	9.58	--	--	Development fund tax, 2.5% ad val.; stamp tax, 35 cents per clearance; customs agent fee, 2% ad val.	2.50	12.08
Canary Islands	--	--	--	--	Minor taxes that vary from port to port estimated at 2% of c.i.f.	1.24	1.24
Central African Rep.	--	--	Customs duty, 12.5%; import duty, 25%; turnover tax, 10%.	26.24	--	--	26.24
Congo, Brazzaville[5]	--	--	Customs duty, 12.5%; import duty, 25%; turnover tax, 10%.	--	Added tax, 6% of all duties and taxes.	--	--
Congo, Kinshasa	Customs duty, 10% per kg.; revenue duty, 60% per kg.	21.00	--	--	Statistical tax, 3% ad val.; business tax, 7% ad val.; import license required.	5.53	26.53
Ghana	--	--	--	--	Sales tax, 10% of c.i.f.	5.51	5.51

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa–Continued:							
Guinea	--	--	Import duty, 40%.	22.00	Statistical tax, 1% of assessed value; stamp tax, 6% of c.i.f. plus duty and statistical tax; port tax, $2.30 per metric ton; import license required.	5.44	27.44
Ivory Coast	--	--	Fiscal duty, 10% (if goose or duck, 25%); customs duty, 5% (if goose or duck, 10%); special import duty, 10%.	13.82	Value-added tax, 18% of c.i.f. plus other duties and taxes; import license required.	9.95	23.77
Liberia.....	--	--	40%	21.76	Surtax, 15% of the duty paid; highway fund levy, 5% of c.i.f.	14.14	35.90
Libya[12].....	28 cents per kg.	12.73	--	--	Surcharges: 5% municipality, 5% charity, stamp duty, 1% (average).	6.92	19.65
Morocco	--	--	80%	50.29	Special tax, 2.5% of c.i.f.; stamp tax, 1% of duty plus special tax; veterinary and sanitary inspection fee, 0.05 dirham per kg.; tax on products and services, 8% of c.i.f. plus duty and special tax.	11.72	62.01
Nigeria	--	--	66.67%	37.20	Reconstruction surcharge, 7.5% of the assessed duty.	4.19	41.39

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa–Continued:							
Rwanda	Customs duty, 10% per kg.; revenue duty, 50% per kg.	18.00	--	--	Statistical tax, 10 cents per $100 of product value ad val.	.06	18.06
South Africa	4.77 cents per lb.	4.77	--	--	Wharfage tax, 1.35% ad val.	.82	5.59
Tunisia	--	--	30%	18.86	Customs formality tax, 1.91% ad val.; production tax, 17.47% of c.i.f. plus duty and formality tax; consumption tax, 15.5% of c.i.f. plus duty and formality tax; national defense fund tax, 10% of consumption tax.	26.37	45.23
United Arab Rep.	--	--	35%	22.67	Duty for consolidation of economic development, 10% of c.i.f.; statistical duty, 1% of c.i.f.; pavement duty, 3% of the sum of customs duty for consolidation of economic development; marine duty, 0.2% of c.i.f.	8.15	30.82
Zambia[6]	--	--	--	--	--	--	--
Asia and Oceania:							
Australia	--	--	10%	5.94	Sales tax (paid by importers), 12.5% of c.i.f. plus duty increased by 20%; import license required.	8.31	14.25

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[2] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Bahrain	--	--	5%	3.24	--	--	3.24
Burma	--	--	150%	94.62	Sales tax, 15% ad val.	9.46	104.08
Cambodia[8]	--	--	70%, geese and ducks; 60%, other poultry.	39.49 / 33.85	Various surcharges (examination, inspection, warehousing, circulation, and sanitation), up to double the tariff rate, may be imposed; turnover tax, 12% of c.i.f. plus customs duty and a certain percent of the state trading agency's profit.	--	--
Ceylon	--	--	65%	41.15	Port, harbor, and warehouse fees estimated at 0.75 cent per lb.	.75	41.90
Cyprus	--	--	--	--	--	--	--
Fiji Islands[5]	--	--	45%	28.07	Port and customs tax, 5% ad val.	3.12	31.19
Hong Kong[6]	--	--	--	--	--	--	--
India	--	--	20%	12.23	Import sales tax, estimated at 5.5% of c.i.f.	3.36	15.59
Indonesia	--	--	30%	17.21	Prior deposit, 100% of letter of credit; surtax, 50% of import duty.	8.61	25.82

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Iran[5]	Customs duty; 13 cents per kg.; commercial profit tax, 65 cents per kg.	--	--	--	Commercial benefits tax (CBT), 30 cents per lb.; health tax, 7 cents per metric ton; unloading tax, 53 cents per ton; municipalities tax, 1.5% of c.i.f. applicable in Khorramshahr (if goods are cleared through the Tehran customs, the rate is 1% of c.i.f.); Red Lion & Sun Society tax, 1.5% of import duties, and CBT: local municipal tax, 6% of import duties and CBT; porterage charges:Tehran–each bale up to 100 kg, $2.098 per metric ton, over 100 kg, $4.198 per metric ton; Khorramshahr-the Tehran rate plus 15%. Storage charges up to the first 30 days exempted. Port tax, 39 cents per metric ton. Registration-of-order fee, 4% of invoice value.	--	--
Iraq	56 cents per kg.	25.40	--	--	--	--	25.40
Israel[8]	$1.43 per kg.	64.86	--	--	An import charge is authorized by the Ministry of Commerce and Industry. Since the Ministry is not granting import licenses for this commodity, the surcharge has not been announced.	--	--

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Japan	--	--	Jan. 1-Dec. 31, 1970, 7%; Jan. 1-Dec. 31, 1971, 6%; Jan. 1, 1972, 5%.	3.83	--	--	3.83
Jordan	--	--	14%	9.95	Additional tax, 2% ad val.; entrance tax, 2% ad val.; examination tax, 1% ad val.; social welfare tax, 0.5% ad val.; stadium tax, 0.5% ad val.; university tax, 1% ad val.; aviation tax, 2% ad val.; porterage fee, 6 cents per 100 kg.	6.43	16.38
Korea, South[8]	--	--	35%	19.24	Provisional special customs duty, calculated on a formula involving the customs duty, landed cost, wholesale market value, permissible profits, and other factors affecting profit margins.	--	--
Kuwait	--	--	4%	2.59	--	--	2.59
Laos	--	--	10%	5.64	--	--	5.64
Lebanon[13]	--	--	18%	11.58	Municipal tax, 1 cent per net kg.; hygiene tax, ½ piaster per net kg.; port dues, 3.5% ad val.; wharfage tax, 0.5% ad val.; import transaction tax.	3.09	14.67

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Malaysia	10 cents per lb.	10.00	--	--	Surtax, 2% ad val.	1.10	11.10
Nepal	--	--	5%	3.06	--	--	3.06
New Caledonia[3]	--	--	Customs duty, 15%; general tax, 9%; special tax, 0.5%.	15.54	Import license required.	--	15.54
New Zealand	40% of current value in exporting country.	12.00	--	--	Sales tax, 20% of f.o.b. plus duty and wholesale markup; license allocation exempt.	12.40	24.40
Pakistan	--	--	20%	12.23	--	--	12.23
Philippines[8]	--	--	67.5%	36.98	Sales tax, 7% of landed cost (c.i.f., commissions, duties, brokerage fees, and handling charges) inflated by 25%.	--	--
Saudi Arabia	--	--	25%	16.18	Surtax, 5% of customs duty.	.81	16.99
Singapore[14]	13.16 cents per lb.	13.16	--	--	--	--	13.16
Syria	--	--	15%	9.75	Statistical tax, 4% ad val.; consumption tax, 4% ad val.; defense tax, 10% of customs duty; school tax, 10% of consumption tax plus 2% of customs duty; maritime tax, 0.2% ad val.; port tax, 3% of duty if entered via Syrian ports.	7.06	16.81

See footnotes at end of table.

POULTRY LIVERS: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Taiwan	--	--	60%	32.87	Harbor dues, 3.75% of dutiable value; temporary surtax, 30% of import duty; special fee, 0.0125 cent per $1.00 in value.	11.91	44.78
Thailand[8]	$1.20 per kg.	54.43	--	--	Business tax, 5% of c.i.f. plus duty, unloading charges, and standard rate of profit.	--	--
Turkey	--	--	50%; concessionnaire rate, 30%.	50.45	Stamp tax, 25% of c.i.f. value; customs surtax, 15% of the customs duty; customs clearing expense, variable estimated at 0.35 cent per lb.; port tax, 5% of duty, customs surtax, and customs clearing expense.	26.64	77.09
Vietnam, South	--	--	80%	44.10	Austerity tax, 100% of c.i.f.; preequation tax, 80% of c.i.f.	99.23	143.33
Yemen	--	--	--	--	--	--	--

See footnotes on page .

[1] 50 cents per pound, New York, May 4, 1970, quick frozen 8-ounce consumer pack. Source: USDA Market News Telephone Communication.
[2] Ad valorem charges are calculated on product cost, insurance, and freight to port of destination. Freight costs are derived from East and West Coast Conference rates. [3] Specific rate same as for France. [4] Canned poultry liver paste, "pate de Foie-Gras", specific rate, none; ad valorem, 105%; other charges: Industralized-product tax, 8% of c.i.f.; merchandise-circulation tax, 17-18% of c.i.f.; merchant-marine-renewal tax, 20% of ocean freight; port-improvement tax, 2% of c.i.f. [5] Importation currently prohibited. [6] Free of duty and other entry charges with respect to this product from the United States. [7] The c.i.f. value is determined arbitrarily by adding 25% or 30% of the f.o.b. value, port of embarkation, to the f.o.b. price. [8] "Other charges" and "total duty plus charges" columns cannot be calculated owing to variance in commissions, holding charges, brokerage fees, etc. [9] Only cooked or heat-processed poultry products are permitted entry into this country. USDA Export Certificate (PY-506) must accompany the product.
[10] Variable levy for the period May 1-June 30, 1970, and applicable interim supplementary levy as of May 4, 1970. Variable levy subject to quarterly change. Supplementary levy may be changed at any time. [11] The sales or general turnover tax, compensatory import tax, and value-added tax apply to the sum of the c.i.f. cost and the applicable variable and supplementary levies. [12] "Holy War Fund," a 5% charge is authorized but has not been levied as yet.
[13] Import transaction tax, 2% per thousand ad valorem when c.i.f. value is less than LL 100,000 ($32,450), 1.5 per thousand for value ranging from LL 100,000 to LL 500,000 ($32,450 to $162,000), and 1% per thousand for value above LL $500,000 ($162,000). [14] 13.16 cents per pound levy effective November 6, 1970.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1]

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
North America:							
Canada	--	--	12.5% but not less than 5 cents per lb. or more than 10 cents per lb.	5.30	--	--	5.30
Mexico	0.05 peso per kg. If the meat is not frozen but fresh or chilled, the specific duty is 0.10 peso.	.18	23% of invoice value or official Mexican valuation (11.50 pesos per gross kg.), whichever is higher. If the meat is not frozen but fresh or chilled, the ad val. duty is 20% and the official valuation is 10.40 pesos.	41.73	Surtax, 3% of duty; commodity tax, 10% of c.i.f.	6.19	48.10
United States	Valued under 40 cents per lb. (5 cents per lb.)	5.00	--	--	--	--	5.00
	Valued at 40 cents or more per lb.	--	12.5%	--	--	--	--
	Parts, (10 cents per lb.)	10.00	--	--	--	--	10.00

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Antigua	--	--	15%	7.21	Consumption tax, 5% ad val.; customs surtax, 10% of duty.	3.12	10.33
Bahamas[3]	$7.00 per bird.	33.33	--	--	--	--	33.33
Barbados	12 East Caribbean cents per lb.	6.00	--	--	Surtax, 20% of duty; package tax, 25 East Caribbean cents per 56 lb.; license required.	1.42	7.42
Bermuda	--	--	6%	2.83	Surtax, 10% of duty; general import license required.	.28	3.11
Br. Honduras	--	--	5%	2.28	Entry tax, 1% ad val.	.46	2.74
Costa Rica	80 cents per kg.	36.29	15%	7.15	Hospital tax, 3% ad val.	.21	43.65
Dominica	0.38 cent per lb.	.38	--	--	Customs surtax, 15% of duty; import license required.	.06	.44
Dominican Rep.	--	--	--	--	Internal tax, 50% of f.o.b.; consumption tax, 20% of f.o.b.; surtax, 3% of duty and taxes; miscellaneous fees, 0.5% ad val.	30.00	30.00
El Salvador	80 cents per kg.	36.29	15%	7.12	Consumption tax, 30% of the specific and ad val. charges.	13.02	56.43
Grenada	--	--	22.5%	10.78	--	--	10.78
Guadeloupe[4]	9.04 cents per lb.	9.04	Overseas tax, 7%.	3.34	Value-added tax, 3.7% ad val.	1.77	14.15

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Central America and Caribbean – Continued		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Guatemala.....	80 cents per kg.	36.29	15%	7.84	Exchange-control compensation, 30% of total import duties; fiscal stamp, 1.5% of c.i.f.; administration fee, 25 cents per document. Consular fee: 500 metric tons, $20; 500-1,000 tons, $30; 1,000-3,000 tons, $40; 3,000-4,000 tons, $50; 4,000-5,000 tons, $60; 6,000-7,000 tons, $70; 7,000 tons and above, $90. (Applies only to shipments by sea and is based on bill-of-lading weights.)	13.90	58.03
Haiti.....	50 cents per net kg.	22.68	4%	2.26	Surtax, 5% of c.i.f.	2.83	27.77
Honduras	80 cents per kg.	36.29	15%	7.86	Same as for Guatemala.	13.90	58.05
Jamaica.....	Imports controlled.	--	30%	13.87	Surtax, 10% of c.i.f.; consular and notary fees, 0.25% ad val.	4.73	18.60
Martinique[4].....	9.04 cents per lb.	9.04	Overseas tax, 7%	3.34	Value-added tax, 3.7% ad val.	1.77	14.15
Montserrat	--	--	--	--	Consumption tax, 5% ad val.; customs surtax, 40% of duty.	2.39	2.39

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Central America and Caribbean–Continued:							
Netherlands Antilles–Aruba, Bonaire, Curacao	--	--	8%	3.67	--	--	3.67
Nicaragua	80 cents per kg.	36.29	15%	7.12	Consumption tax, 30% of the specific and ad val. charges.	13.02	56.43
Panama	0.50 balboa per kg.	22.68	--	--	Surtax, 10% of duty; open general license required.	2.27	24.95
St. Vincent	--	--	22.5%	10.80	--	--	10.80
St. Lucia	--	--	--	--	Surtax, 0.75 East Caribbean cent per lb.	.38	.38
Trinidad and Tobago	Imports controlled.	--	10%	4.77	License required.	--	4.77
South America:							
Argentina	--	--	70%	34.57	Statistical tax, 1.5% of c.i.f.; maritime tax, 4% of ocean freight. Prior deposit, 40% of cost and freight.	20.70	55.27
Bolivia	1 peso per kg.	3.82	2%	1.00	Surcharge, 10% of c.i.f.	5.00	9.82

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
South America–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Brazil	--	--	25%	12.34	Port improvement tax, 2% of c.i.f.; merchant-marine-renewal tax, 20% of ocean freight; merchandise-circulation tax (ICM), 17-18% of c.i.f.	10.97	23.31
Chile	--	--	25%	12.24	Sales tax, 1.5% ad val.	.73	12.97
Colombia[5]	--	--	50%	--	Exports promotion fund, 1.5% of c.i.f.; coffee market regulation, 1.5% of c.i.f.; authentification of consular invoice, 1% of f.o.b.; prior deposit, 130% of c.i.f.	--	--
Guiana, Fr.[6]	--	--	--	--	--	--	--
Guyana	--	--	15%	7.20	Defense levy, 3% of c.i.f.; open general inport license required.	1.44	8.64
Peru[5 7]	Whole, 15 soles per kg.	15.71	20% of the c.i.f. value.	10.20	4% of ocean freight.	.25	26.16
	Parts, 13 soles per kg.	13.62					
Surinam	--	--	40%	19.11	Statistical fee, 1.5% of c.i.f.; license required; license fee, 1% ad val.	1.20	20.31

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry eharges in seleeted countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus eharges
	Speeifie		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
South Ameriea–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Uruguay	--	--	114%	56.68	General import tax, 18% of e.i.f.; consular invoiee fee, 12% ad val; balanee-of-payments-sureharge; variable–estimated at 90% of e.i.f.; miseellaneous surtax, 3% of f.o.b.; port charge, 12% of c.i.f.	66.92	123.60
Venezuela.	12.4 cents per lb.	12.40	--	--	Consular fee, 3% of f.o.b.	1.28	13.68
Europe:							
Austria	Levy, 2.64 cents per lb.	2.64	--	--	Import equalization tax, 9.1% of levy-paid value.	4.13	6.77
Denmark.	--	--	18%	8.83	Value-added tax assessed on e.i.f. duty-paid value of the product: 9% for registered importers, 12% for nonregistered importers.	5.21	14.04
Finland.	Import tax, 0.69 markka per kg.	7.51	--	--	Turnover tax, 12.4% of c.i.f.	5.78	13.29
Gibraltar[6]	--	--	--	--	Import license required for frozen meat.	--	--

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Europe–Continued:							
Greece[8]	$240 per metric ton, excluding turkey thighs and breasts.	10.88	Turkey thighs and breasts only, 30%.	--	Duty on packing materials, 7% of value; turnover tax on packing material duty, 0.25%; Bank of Greece, 0.15% of c.i.f.; University of Thessaloniki, 0.50% of c.i.f.; stamp tax on duty and supplemental import surcharge, 1.90%; Farmers Insurance Organization, 0.10% of c.i.f. plus duty plus surcharge; Customs Brokers Pension Fund, 2 drachmas per lot imported; stamp tax on customs declaration, 80-150 drachmas.	--	--
Iceland	--	--	50%	25.04	Import sales tax, 7.5% of c.i.f.; license fee, 0.5% of f.o.b.; import license required.	3.97	29.01
Ireland	1 shilling per lb.	12.00	--	--	Turnover tax, 2.5% of c.i.f. duty-paid value; package tax, 2 cents per lb.; license required.	3.54	15.54
Malta	0.40 shilling per kg.	2.18	--	--	--	--	2.18
Norway	1.20 kroner per kg.	7.63	--	--	Value-added tax, 20% ad val.	9.32	16.95

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Europe–Continued:							
Portugal	Maximum, 12 escudos per kg.	19.16	--	--	Transaction tax, 7% of c.i.f. plus duty.	5.43	24.59
	Minimum, 6 escudos per kg.	9.58				4.76	14.34
Spain	--	--	Temporary duty, 15%	7.16	Compensatory import tax, 9% of c.i.f. plus temporary import duty; perquisite fee, 3% of c.i.f.; turnover tax, 2.7% of c.i.f.	7.70	14.85
Sweden[9]	Whole, 2.89 kroner per kg.	25.22	--	--	Value-added tax, 10% ad val.	4.66	29.88
	Parts, 4.45 kroner per kg.	38.84					
Switzerland	Customs duty, 0.30 franc per kg.	3.17	--	--	Veterinary tax, 0.13 franc per kg; statistical tax, 3% of customs duty and veterinary tax; importers compensatory fund, 0.27 franc per kg; import license, 0.20 franc per kg. (maximum 500 francs per license).	6.14	9.31
United Kingdom[9]	3 pence per lb.	3.00	--	--	--	--	3.00
Yugoslavia	--	--	7%	3.36	Special customs evidence tax, 1% ad val.; equalization tax, 3% of c.i.f.	1.92	5.28

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
EC countries:							
Belgium[10]	--	--		--	Variable and supplementary levies, transmission tax, 6.5% of c.i.f.	12.08	12.08
France[10]	Poultry products *may not* be imported from any country that does not by law prohibit the feeding of estrogens, arsenicals, and antimonials to poultry.	--	--	--	Variable and supplementary levies; Sales tax, 7.5% c.i.f.	12.51	12.51
Italy[10 11]	--	--	--	--	Variable and supplementary levies; Compensatory import tax, 4% of c.i.f.; sales or general turnover tax, 3.3% of c.i.f.; administrative fee, 0.5% of c.i.f.	13.57	13.57
Luxembourg[10 11]	--	--	--	--	Variable and supplementary levies; value-added tax, 4% of c.i.f.	11.27	11.27
Netherlands[10 11]	--	--	--	--	Variable and supplementary levies; value-added tax, 4% of c.i.f.	11.27	11.27
West Germany[10 11]	--	--	--	--	Variable and supplementary levies; value-added tax, 5.5% of c.i.f.	12.11	12.11

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]				
	Rate	U.S. equiv.	Rate	U.S. equiv.	Rate	U.S. equiv.	
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa:							
Algeria[8]	--	--	25%	16.57	Unloading charge, which varies according to type, weight, and volume of goods; sanitary-inspection tax and internal-consumption or sales tax on meats.	--	--
Angola	6 escudos per kg.	9.58	--	--	Development fund tax, 2.5% ad val.; stamp tax, 35 cents per clearance; customs agent fee, 2% ad val.	2.71	12.29
Canary Islands	--	--	--	--	Minor taxes that vary from port to port estimated at 2% of c.i.f.	.96	.96
Central African Republic	--	--	Import duty, 25%; customs duty, 12.5%; turnover tax, 10%	24.78	--	--	24.78
Congo Brazzaville[5]	--	--	Import duty, 25%; customs duty, 12.5%; turnover tax, 10%	--	Added tax, 6% of all duties and taxes.	--	--
Congo, Kinshasa	Customs duty, 10% per kg.; revenue duty, 30% per kg.	17.00	--	--	Statistical tax, 3% ad val.; business tax, 7% ad val.; import license required.	5.22	22.22

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa–Continued:							
Ghana	6 cents per lb.	6.00	--	--	Sales tax, 10% of c.i.f. plus duty.	5.79	11.79
Guinea	--	--	Import duty, 40%	20.68	Statistical tax, 1% of assessed value; stamp tax, 6% of c.i.f. plus duty and statistical tax; port tax, $2.30 per metric ton; import license required.	4.89	25.57
Ivory Coast	--	--	Fiscal duty, 10%; custom duty, 5%; special import duty, 10%	13.03	Value-added tax, 18% of c.i.f. plus other duties and taxes; import license required.	9.38	22.41
Liberia	26 cents per lb.	26.00	5%	2.53	Surtax, 15% of the duty paid; highway-fund levy, 5% of c.i.f.	6.81	35.34
Libya[12]	28 cents per kg.	12.73	--	--	Surcharges: 5% municipality; 5% charity; stamp duty, 1% (average).	4.99	17.72
Morocco	--	--	80%	53.02	Special tax, 2.5% of c.i.f.; stamp tax, 1% of duty plus special tax; veterinary and sanitary inspection fee, 0.05 dirham per kg.; tax on products and services, 8% of c.i.f. plus duty and special tax.	12.34	65.36
Nigeria	--	--	50%	26.62	Reconstruction surcharge, 7.5% of the assessed duty.	1.20	27.82

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1]—Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Africa—Continued:							
Rwanda	Customs duty, 10% per kg.; revenue duty, 50% per kg.	11.56	--	--	Statistical tax, 10 cents per $100 of product value ad val.	.06	11.62
South Africa	4.77 cents per lb.	4.77	--	--	Wharfage tax, 1.35% ad val.	.77	5.54
Tunisia	--	--	30%	19.88	Customs formality tax, 1.91% ad val.; production tax, 17.47% of c.i.f. plus duty and formality tax; consumption tax, 15.5% of c.i.f. plus duty and formality tax; national defense fund tax, 10% of consumption tax.	31.45	51.33
United Arab Republic	--	--	Customs duty, 15%.	7.50	Duty for consolidation of economic development, 10% of c.i.f.; statistical duty, 1% of c.i.f.; pavement duty, 3% of the customs duty, statistical duty, and duty for consolidation of economic development; marine duty, 0.2% of c.i.f.	5.99	13.49
Zambia[6]	--	--	--	--	--	--	--

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] —Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
		Cents per lb.		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Asia and Oceania:							
Australia	--	--	10%	5.96	Sales tax (paid by importers) 12.5% of c.i.f. plus duty increased by 20%; import license required.	8.34	14.30
Bahrein	--	--	5%	3.48	--	--	3.48
Burma	--	--	150%	99.77	Sales tax; 15% ad val.	9.98	109.75
Cambodia[8]	--	--	35%	17.62	Various surcharges (examination, inspection, warehousing, circulation, and sanitation) up to double the tariff rate, may be imposed; turnover tax, 12% of c.i.f. plus customs duty and a certain percent of the state trading agency's profit.	--	--
Ceylon	--	--	65%	43.49	Port, harbor, and warehouse fees estimated at 0.75 cent per lb.	.75	44.24
Cyprus	--	--	30%	20.73	--	--	20.73
Fiji Islands[5]	--	--	45%	--	Port and customs tax, 5% ad val.	--	--
Hong Kong[6]	--	--	--	--	--	--	--
India	--	--	20%	12.58	Import sales tax, estimated at 5.5% of c.i.f.	3.46	16.04
Indonesia	--	--	50%	24.94	Prior deposit, 100% of letters of credit.	--	24.94

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.		U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Iran[5]	Customs duty, 13 cents per kg.; commercial profit tax, 65 cents per kg.	--	--	--	Commercial benefits tax (CBT), 30 cents per lb; health tax, 7 cents per metric ton; unloading tax, 3 cents per ton; municipalities tax, 1.5% of c.i.f. applicable in Khorramshahr (if goods are cleared through the Tehran customs the rate is 1% of c.i.f.); Red Lion & Sun Society tax, 1.5% of import duties and CBT; local municipal tax, 6% of import duties and CBT; Porterage charges: Tehran, each bale up to 100 kg., $2.098 per metric ton; over 100 kg., $4.198 per metric ton; Khorramshahr–the Tehran rate plus 15%: Storage charges up to the first 30 days exempted; Port tax, 39 cents per metric ton: Registration-of-order fee, 4% of invoice value.	--	--
Iraq	56 cents per kg.	25.40	--	--	--	--	25.40

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Israel[8]	34.3 cents per kg.	15.56	--	--	An import surcharge is authorized and fixed by the Ministry of Commerce and Industry. Since the Ministry is not granting import licenses for this commodity, the surcharge has not been announced.	--	--
Japan	--	--	Whole turkey: Jan. 1-Dec. 31, 1970, 17%; Jan. 1-Dec. 31, 1971, 16%; Jan. 1, 1972, 15%.	8.04	--	--	8.04
			All other turkey products, 20%.	9.40			
Jordan	--	--	1%	.81	Additional tax, 2% ad val.; entrance tax, 2% ad val.; examination tax, 1% ad val.; social welfare tax, 0.5% ad val.; stadium tax, 0.5% ad val.; university tax, 1% ad val.; aviation tax, 2% ad val.; porterage fee, 6 cents per 100 kg.	7.36	8.17

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Korea[8]	--	--	35%	16.62	Provisional special customs duty, calculated on a formula involving the customs duty, landed cost, wholesale market value, permissible profits, and other factors affecting profit margins.	--	--
Kuwait	--	--	4%	2.78	--	--	2.78
Laos	--	--	10%	5.03	--	--	5.03
Lebanon[13]	--	--	18%	8.98	Municipal tax, 1 cent per net kg.; hygiene tax, 0.5 piaster per net kg.; port dues, 3.5% ad val.; wharfage tax, 0.5% ad val.; import transaction tax.	2.52	11.50
Malaysia	10 cents per lb.	10.00	--	--	Surtax, 2% of c.i.f.	.95	10.95
Nepal	--	--	5%	3.14	--	--	3.14
New Caledonia[4]	--	--	Customs duty, 10%; general tax, 9%; special tax, 0.5%.	13.09	Import license required.	--	13.09
New Zealand	40% of current value in exporting country.	17.00	--	--	Sales tax, 20% of f.o.b. plus duty and wholesale markup; license allocation equals 105% of value imported in 1969.	11.90	28.90

See footnotes at end of table.

WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Pakistan[6]	--	--	--	--	--	--	--
Philippines[8]	--	--	63%	29.79	Sales tax, 7% of landed cost (c.i.f., duties, commissions, brokerage fees, and holding charges) inflated by 25%.		
Saudi Arabia[6]	--	--	--	--	--	--	--
Singapore[6]	--	--	--	--	--	--	--
Syria	--	--	15%	10.50	Statistical tax, 4% ad val.; defense tax, 10% of customs duty; school tax, 10% of the consumption tax plus 2% of the duty; maritime tax, 0.2% ad val.; port tax, 3% of the duty if entry is via Syrian harbors; consumption tax, 4% ad val.	7.41	17.91
Taiwan	--	--	60%	28.37	Harbor dues, 3.75% of dutiable value; temporary surtax, 30% of import duty; Special fee, 0.0125 cents per $1.00 in value.	10.28	38.65
Thailand[8]	88 cents per kg.	39.92	--	--	Business tax, 5% of c.i.f. plus duty, unloading charges, and standard rate of profit.	--	--

See footnotes at end of table.

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WHOLE TURKEY: Import duties and other entry charges in selected countries[1] –Continued

Country	Type of duty				Other charges		Total duty plus charges
	Specific		Ad valorem[2]		Rate	U.S. equiv.	
	Rate	U.S. equiv.	Rate	U.S. equiv.			
Asia and Oceania–Continued:		*Cents per lb.*		*Cents per lb.*		*Cents per lb.*	*Cents per lb.*
Turkey	--	--	100%	66.70	Stamp tax, 25% of c.i.f.; customs surtax, 15% of the customs duty; customs clearing expense, variable, estimated at 0.35 cent per lb.; port tax, 5% of c.i.f. value plus duty, customs surtax, and customs clearing expense.	34.23	100.93
Vietnam, South.	--	--	65%	30.96	Austerity tax, 75% of c.i.f.; pre-equation tax, 70% of c.i.f.	69.06	100.02
Yemen[6].....	--	--	--	--	--	--	--

[1]42.50 cents per pound: Price taken from *Dairy and Poultry Market News*, USDA, Friday, April 17, 1970, for U.S. Grade A frozen young turkey toms, R.T.C. wholesale truck lots. When a specific or ad valorem rate was listed for parts, the rate is shown immediately below the whole-bird rate. (Other costs such as export packaging, strapping, etc. should be added.) [2]Ad valorem charges are calculated on product cost, insurance, and freight to port of destination. Freight costs are derived from East and West Coast Conference rates. [3]21-pound average weight per bird. [4]Specific rate same as for France. [5]Importation currently prohibited. [6]Free of duty and other entry charges with respect to this product from the United States. [7]The c.i.f. value is determined arbitrarily by adding 20% of the f.o.b. value, port of embarkation, to the f.o.b. price. [8]"Other charges" and "total duty plus charges" columns cannot be calculated owing to variance in commissions, holding charges, brokerage fees, etc. [9]Only cooked or heat-processed poultry products are permitted entry into this country. USDA Export Certificate (PY-506) must accompany the product. [10]Variable levy for the period May 1,-June 30, 1970, and applicable interim supplementary as of May 4, 1970. Variable levy subject to quarterly change. Supplementary levy may be changed at any time. [11]The sales or general turnover tax, compensatory import tax, and value-added tax apply to the sum of the c.i.f. cost and the applicable variable and supplementary levies. [12]"Holy War Fund," a 5% charge is authorized but has not been levied as yet. [13]Import transaction tax, 2% per thousand ad valorem c.i.f. when value is less than LL100,000 ($32,450), 1.5% per thousand for value ranging from LL100,000 to LL500,000 ($32,450 to $162,000), and 1% per thousand for value above LL500,000 ($162,000).

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